

Town of

LINCOLN

NEW HAMPSHIRE

ANNUAL REPORT



Photo by Art Tighe


*For the Fiscal Year Ending
December 31, 1998*

Annual Report
of the
Officers
for the
**TOWN OF
LINCOLN, N.H.**

Year Ending
December 31, 1998

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MINUTES OF TOWN MEETING
MARCH 10, 1998
LINCOLN, NEW HAMPSHIRE

The meeting was called to order at 10:00 am by Moderator, O.J. Robinson. O.J. made a motion to dispense with the reading of the entire warrant and to declare the polls open. Seconded by Carol Parent. Vote in the affirmative.

Moderator, O.J. Robinson, read the results of the elections and called the meeting to order at 7:38 p.m.

ARTICLE #1: To choose all necessary Town Officers for the year ensuing:

To choose a Selectman for three years	Votes
Deanna Huot	127
Ed Gionet	1
Paul Beaudin	2
Jon Labrecque	1

To choose a Town Clerk for one year.	
Sandy Dovholuk	139

To choose a Moderator for Two years.	
O.J. Robinson	30

To choose four Budget Committee Members for three years.	
Bruce Engler	106
Michael J. Simons	105
Ted Sutton	115
David Thompson	1
Daryl Lavigne	1
Lou Bossie	2
Tom Tremblay	1
Wally Rennie	1
Leon DePalma	1
Mary Conn	2
Cathy O'Connor	1
Joe Conn	1
Celeste Reardon	1
Sandy Dovholuk	1
Sue Whitman	1
Jon Labrecque	2
Tom Hughes	1
Art Duguay	1
Ed Gionet	1
Paul Beaudin	1
Pam Dyer	1

To choose a Budget Committee Member for two years.

Barbara Hooker	1
Ed O'Brien	1
Jon Labrecque	1
Carol Parent	1
Bruce Engler	1
Joe Conn	1
Ted Sutton	1
Sandy Dovholuk	1
Louis Corbeil Jr.	1
Mark Houde	1

To choose a Cemetery Trustee for three years.

Thomas A. Adams	121
Tom Dovholuk	1
Helena O'Rourke	1
Carol Parent	1

To choose two Library Trustees for three years.

W.T. Bishop	79
Christina S. Weissbrod	128
Celeste Reardon	17
Carol Govoni	1
Sandy Dovholuk	1
Carol Parent	1
Lois Brown	1

To choose a Trustee of Trust Fund for two years.

Sandy Dovholuk	2
Cindy Rineer	2
Celeste Reardon	2
Carol Parent	1
James Anderson	1
W.T. Bishop	1

To choose a Trustee of Trust Fund for one year.

Carol Parent	1
Bill Conn	1
Sandy Dovholuk	1
Robert Mitten	1
W.T. Bishop	1

PROPOSED AMENDMENT NO. 1

(Dated: December 23, 1997)

to the

LINCOLN SIGN ORDINANCE

Amendment No. 1 is the correction of two (2) typographical errors that presently exist in Article II of the Lincoln Sign Ordinance; specifically:

In Section D, amend the existing Sign Schedule to show Wall Signs as follows:

	VILLAGE				
	CENTER &	GU	VC	ALL	
	GENERAL	SQ.	SQ.	RESIDENTIAL	SQ.
	USE	FT.	FT.	ZONES	FT.
WALL SIGNS	1	20%	20%	0	---
(if allowed)	1	20%	20%	1	24

In Section E, amend 1. c. to read "The maximum size of an internally illuminated sign, or the internally illuminated portion of a wall or free standing sign may not exceed 24 sq. ft."

PROPOSED AMENDMENT NO. 2

(Dated: January 9, 1998)

to the

LINCOLN LAND USE PLAN ORDINANCE

Note: In Item 1 below, the addition of the word "fence" to Article IV, Definitions, will result in re-numbering of the words and phrases listed within Article IV.

1. Add to "Article IV, Definitions," the following new word and definition:

"Fence - A structure that is an artificially constructed barrier of any material or combination of materials erected to enclose, screen or separate areas of land.

2. Add to "Article V, General Regulations," the following new section:

"SECTION I - FENCES

1. General

A fence shall be constructed or installed on a lot only after first acquiring a Building Permit, except that fences on a residential lot do not require a permit if they are in conformity with Paragraph 3 d. of this Section. A Certificate of Occupancy is not required for any fence.

2. Non-Residential Lots

The requirements of this Section I. 2. pertain to lots which are used for non-residential purposes. On lots having non-residential uses, a Building Permit will be issued for the fence only after the proposed fence is approved by the Planning Board under its Site Plan Review Regulations, or, the Planning Board grants a waiver for the proposed fence from its Site Plan Review Regulations. The Planning Board may permit the location of a proposed fence to be located within the setback area of the applicable land use district. The Planning Board may allow fences on lots with non-residential use to be higher than eight feet (8') from top of adjacent ground if the Planning Board finds that: a., public safety is not adversely affected; b., the rights of an abutter are not adversely affected; and, c., the Planning Board intends to allow the proposed fence to be higher than 8 feet.

3. Residential Lots

The requirements of this Section I. 3. pertain to lots which are used for residential (i.e., single family or duplex) purposes. On lots having residential use, a Building Permit will be issued for the fence if the proposed fence meets the setback requirements of the applicable land use district, provided that:

- a. A residential fence whatsoever can not be higher than eight feet (8') from the top of the adjacent ground.
- b. All fences will be constructed with its exterior side (i.e., its so-called "good side") towards the abutting property unless permitted otherwise by the Planning Board.
- c. Notwithstanding the setback requirements, a fence may be constructed within a setback area provided that it satisfies the following criteria, as applicable:
 - (1) There is no detrimental impact upon sight distance associated with traffic in adjacent State, Municipal or Private Highways, including impacts upon sidewalks.
 - (2) All fences located within a setback area along a State, Municipal or Private Highway must be located at least ten feet (10') from the edge of the existing travelway of a State, Municipal or Private Highway unless permitted otherwise by the Planning Board, who shall first seek the comments of the governmental authority or other entity having jurisdiction over said highway.

(3) A closed fence (e.g., stockade) may not be constructed closer than four feet (4') from a side or rear lot line unless the owner obtains permission from the abutter for purposes of future fence maintenance.

(4) A semi-open fence (e.g., chain link) may not be constructed closer than one foot (1') from a side or rear lot line unless the owner obtains permission from the abutter for purposes of future fence maintenance.

(5) An open fence (e.g., split rail) may not be constructed closer than one foot (1') from a side or rear lot line unless the owner obtains permission from the abutter for purposes of future fence maintenance.

d. The following structures are exempt from Section I, Paragraph 1 and do not require a building permit provided that the fence is constructed on a residential lot and there is conformity with Paragraph 3. c (1) of this Section:

(1) Rock walls less than three feet (3') in height that serve as boundary line demarcation.

(2) Pet containment fences not within setback areas.

(3) Seasonal garden fences, even if they are located within the appropriate setback area.

(4) Snow fences set by State or Municipal highway departments.

(5) Swimming pool fences not within setback areas.

ARTICLE #2:

Question #1: Are you in favor of the adoption of Amendment No. 1 to the Lincoln Sign ordinance as proposed by the Planning Board? YES-89 NO-33

ARTICLE #3:

Question #2: Are you in favor of the adoption of Amendment No. 2 to the Lincoln Land Use Plan Ordinance as proposed by the Planning Board? YES-89 NO-29

ARTICLE #4: Inserted by petition.

Question #3: Are you in favor of changing the term of Town Clerk from one year to three years beginning with the term of the Town Clerk to be elected at next year's regular town meeting: YES-94 NO-41

ARTICLE #5: To see if the Town will vote to raise and appropriate the sum of \$2,562,720 to defray town charges for the purposes of General Government, Public Safety, Highways, Sanitation, and Water Treatment, Health, Welfare, Culture and Recreation, Long and Short Term Debt.

So moved by Paul Beaudin, seconded by Bruce Engler. Affirmative voice vote, unanimous.

ARTICLE #6: To see if the Town will vote to raise and appropriate the sum of \$20,000 for the purpose of Fire Department Truck & Fire Equipment Capital Reserve Fund.

So moved by Paul Beaudin, seconded by Cliff Dauphine. Affirmative voice vote, unanimous.

ARTICLE #7: To see if the Town will vote to raise and appropriate the sum of \$20,000 For the purpose of Public Works Vehicle Capital Reserve Fund.

So moved by Paul Beaudin, seconded by Bill Conn. Affirmative voice vote, unanimous.

ARTICLE #8: To see if the Town will vote to raise and appropriate the sum of \$86,700 for the purpose of Road and Street Reconstruction Capital Reserve Fund.

So moved by Paul Beaudin, seconded by Duncan Riley. Affirmative voice vote, unanimous.

ARTICLE #9: To see if the Town will vote to raise and appropriate the sum of \$47,000 for the purpose of Sewer System Rehabilitation Capital Reserve Fund.

So moved by Paul Beaudin, seconded by Sandy Dovholuk. Affirmative voice vote-unanimous.

Duncan made a motion to restrict reconsideration of Article #5 through #9, seconded by Pam Dyer. Affirmative voice vote-unanimous.

ARTICLE #10: To see if the Town will vote to raise and appropriate the sum of \$85,600 for the purpose of Water System Rehabilitation Capital Reserve Fund.

So moved by Paul Beaudin, seconded by Mike Tamulonis. Affirmative voice vote-unanimous.

ARTICLE #11: To see if the Town will vote to raise and appropriate the sum of \$25,000 for the purpose of Police Department Equipment Capital Reserve Fund.

So moved by Paul Beaudin, seconded by Deanna Huot. Affirmative voice vote-unanimous.

ARTICLE #12: To see if the Town will vote to raise and appropriate the sum of \$5,000 for the purpose of Revaluation Capital Reserve Fund.

So moved by Paul Beaudin, seconded by Joel Beaudin. Affirmative voice vote-unanimous.

ARTICLE #13: To see if the Town will vote to raise and appropriate the sum of \$300,000 for the purpose of Town Building Capital Reserve Fund.

So moved by Paul Beaudin, seconded by William Hallager. Affirmative voice vote-unanimous.

ARTICLE #14: To see if the Town will vote to raise and appropriate the sum of \$15,000 for the purpose of Community Building Capital Reserve Fund.

So moved by Paul Beaudin, seconded by Celeste Reardon. Affirmative voice vote-unanimous.

ARTICLE #15: To see if the Town will vote to raise and appropriate the sum of \$20,000 for the purpose of Ballfield Capital Reserve Fund.

So moved by Paul Beaudin, seconded by Bill Conn. Affirmative voice vote-some opposition.

ARTICLE #16: To see if the Town will vote to raise and appropriate the sum of \$1,000 for the purpose of Incinerator Closeout Capital Reserve Fund.

So moved by Paul Beaudin, seconded by Duncan Riley. Affirmative voice vote-unanimous.

ARTICLE #17: To see if the Town will vote to raise and appropriate the sum of \$13,400 for the purpose of Alternative Transportation Route to be designated as a non-lapsing fund until no later than the end of the 1999 fiscal year.

So moved by Paul Beaudin, seconded by Duncan Riley. Affirmative voice vote-unanimous.

ARTICLE #18: To see if the Town will vote to raise and appropriate the sum of \$3,500 for the purpose of Salt Shed Roof.

So moved by Paul Beaudin, seconded by Ted Sutton. Affirmative voice vote-unanimous.

Duncan made a motion to restrict reconsideration of Article #10 through A#18, seconded by Rick Kelley. Affirmative voice vote-unanimous.

ARTICLE #19: To see if the Town will authorize the Selectmen to pay for certain studies of electric profiles within the Town (indicating the varying electric demand throughout the day) in furtherance of the possible aggregation of the Town's and its residents' and businesses' electric loads when deregulation of the electric industry in NH occurs. Funding for the studies will be achieved through the 1998 operating budget.

So moved by Bill Conn, seconded by Duncan Riley. Affirmative voice vote-unanimous.

ARTICLE #20: To see if the Town will vote to authorize the Selectmen to accept from the Lincoln-Woodstock Cooperative School District an easement for the location of that portion of the municipal sidewalk parallel to Connector Road which is located on school property. The construction of the sidewalk was authorized by affirmative vote under Article 10 1997 Annual Meeting. The Selectmen are authorized to negotiate terms and conditions of the easement acceptable to them.

So moved by Paul Beaudin, seconded by Bruce Engler. Affirmative voice vote-unanimous.

ARTICLE #21: To see if the Town will vote to authorize the Selectmen pursuant to RSA 80:80, III, to convey Coolidge lots 37, 55 East and 55 West, acquired by the Town by tax deed pursuant to unredeemed tax liens, in such manner as justice may require and on such terms and conditions as are deemed necessary.

So moved by Duncan Riley, seconded by Bill Conn. Affirmative voice vote-unanimous.

ARTICLE #22: To see if the Town will vote to authorize the Selectmen, if deemed necessary, to enter into an intermunicipal agreement pertaining to the Lincoln-Woodstock Recreation Department with the Town of Woodstock pursuant to RSA 53-A:3.

So moved by Duncan Riley, seconded by Bruce Engler. Affirmative voice vote-unanimous.

ARTICLE #23: To see if the Town will vote to authorize the Selectmen to dispose of the Basic Incinerator Unit in such manner and on such terms and conditions as are deemed necessary.

So moved by Duncan Riley, seconded by Bill Conn. Affirmative voice vote-unanimous.

ARTICLE #24: To see if the Town will vote, pursuant to RSA 31:19, to authorize the Selectmen to accept and hold in trust, gifts, legacies, and devises, which are made to the Town for public purposes. This authority to accept trusts shall remain in effect indefinitely until rescinded by further vote of Town Meeting.

So moved by Duncan Riley, seconded by Bill Conn. Affirmative voice vote-unanimous.

ARTICLE #25: To see if the Town will vote, pursuant to RSA 31:95e, to authorize the Selectmen to accept gifts of personal property, other than money, which may be offered to the Town for any public purpose, provided that the acceptance of such personal property shall not be deemed to bind the Town to raise, appropriate or expend any public funds for the operation, maintenance, repair or replacement of such personal property.

So moved by Duncan Riley, seconded by Deanna Huot. Affirmative voice vote-unanimous.

ARTICLE #26: To see if the Town will vote to authorize the Selectmen, if deemed necessary, to purchase or otherwise acquire a parcel of land approximately .19 acres, more or less, from Lincoln Inn Associates, and to authorize the Selectmen, if deemed necessary, to expend funds required for this purpose from the Town Building Capital Reserve Fund. The acquisition shall be on such terms and conditions as the Selectmen deem appropriate.

So moved by Joel Beaudin, seconded by Bruce Engler.

Deanna Huot made a motion to amend Article #26 by adding “and the Selectmen may negotiate such access and egress easements as are necessary”, seconded by Bill Hallager. Vote on the amendment in the affirmative by voice vote.

Affirmative voice vote on Article #26 as amended-unanimous.

ARTICLE #27: To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

So moved by Art Duguay, seconded by Mike Tamulonis. Affirmative voice vote-unanimous.

ARTICLE #28: To transact any other business that may legally come before the meeting.

Duncan Riley made the comment that everything the people have just voted on will not increase the Town portion of the tax rate. <Applause>

Bruce Engler made a motion to adjourn at 8:34 p.m., seconded by Celeste Reardon.
Affirmative voice vote-unanimous.

Respectfully submitted,

Sandy Doyholuk
Sandy Doyholuk
Town Clerk



Town of Lincoln, New Hampshire

Town Officers for the Year Ending December 31, 1998

Selectmen

William Conn
(Term Expires 1999)

Duncan Riley
(Term Expires 2000)

Deanna L. Huot
(Term Expires 2001)

Moderator

Orrin J. Robinson

Treasurer

Judith Tetley

Engineer/Planner

Robert A. Perreault, Jr.

Public Works Superintendent

William M. Willey

Town Clerk & Tax Collector

Sandy Dovholuk

Police Chief

Theodore P. Smith

Fire Chief

Clifton Dauphine

Librarian

Carol Riley

Supervisors of the Checklist

Doris Tetley (Term Expires 2000)

Cheryl Bourassa (Term Expires 2002)

Jane Duguay (Term Expires 2004)

Budget Committee

Term Expires 1999

E. Jon LaBrecque (Appointed)
Pam Dyer
Louise Willey
Vacant

Term Expires 2000

Joan Hughes
Celeste Reardon
OJ Robinson
Nancy Riley

Term Expires 2001

Bruce Engler
Mike Simons
Ted Sutton
Vacant

Library Trustees

Peter Moore (Term Expires 1999)

Barbara Rennie (Term Expires 2000)

Carol Govoni (Term Expires 2000)

Wilfred T. Bishop (Term Expires 2001)

Christine Weissbrod (Term Expires 2001)

Cemetery Trustees

Victor Aldridge (Term Expires 1999)

Helena O'Rourke (Term Expires 2000)

Thomas Adams (Term Expires 2001)

Trustee of Trust Funds

K. Jeanne Lavigne
(Term Expires 1999)

1998 Summary of Valuation

Value of Land Only:

Current Use	\$ 82,342
Residential	47,793,000
Commercial/Industrial	24,460,200

Total Value of Taxable Land	\$ 72,335,542
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Value of Buildings Only:

Residential	\$171,906,400
Manufactured Housing	1,542,900
Commercial/Industrial	63,181,650

Total Value of Taxable Buildings	\$236,630,950
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Total Value of Public Utilities	\$ 3,051,600
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Total Valuation Before Exemptions	\$312,018,092
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Less: Value of Elderly Exemptions	-	976,800
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Less: Value of Blind Exemptions	-	15,000
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Less: Other	-	5,937,170
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Total Valuation on Which Tax Rate is Computed	\$305,089,122
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1998 Inventory of Town Property

Map & Lot	Location	Acres	Land Value	Bldg. Value	Total Value
02.003.0004-0001	Water Treatment Plant			2,268,000	2,268,000
04-004.0001	Kancamagus Rec. Ctr.	0.85	16,300		16,300
05-001	Kancamagus Hwy.		165,600		165,600
15-016	Pollard Road	0.45	3,700	33,600	37,300
15-031	Connector Road	0.23	17,700		17,700
15-032	Connector Road	4.53		157,100	157,100
15-032.0002	Connector Road	4	36,500		36,500
16-172	Public Library	0.09	30,000	263,300	293,300
16-173	Fire Station	0.7	47,200	184,200	231,400
16-174	LO Church Street	0.08	17,900		17,900
16-260	Pollard Road	3.6	49,900		49,900
16-261	Mansion Hill	0.11	12,700		12,700
16-290	Pollard Road	1.5	31,600		31,600
16-308	Town Office	0.71	113,000	234,800	347,800
16-311	Main Street Gazebo	0.47	52,300	1,500	53,800
16-312	Whitewater Facility	1.77	79,300	10,600	89,900
16-314	LO Main Street	1.15	60,100		60,100
16-315	Solid Waste Facility	18.75	270,400	266,700	537,100
16-322	Sewer Treatment Facility	17.2	233,600	4,975,000	5,208,600
17-038	Kancamagus Rec. Ctr.	35	249,100	97,700	346,800
18-059	Public Works Garage	6.92	130,800	118,200	249,000
19-048	Route 3 Salt Shed	1.04	124,500	10,100	134,600
20-003	LO Near I-93	0.02	200		200
20-014	Boyce Brook		6,600		6,600
34-087	Coolidge #55E		15,000		15,000
34-088	Coolidge #55W		15,000		15,000
Total			\$ 1,779,000	\$ 8,620,800	\$ 10,399,800

1998 VETERAN'S & VETERAN'S WIDOW'S EXEMPTIONS

ALDRIDGE, Victor
 ALEXANDER, Bruce
 AVERY, Sherwood B.
 BARTLETT, Scott W.
 BEAUDIN, Paul J. Sr.
 BIEDERMAN, R.J.
 BISHOP, Wilfred T.
 BOSSIE, Gilman J.
 BOURASSA, Roland
 BOURQUE, Ernest P.
 BOYLE, James R.
 BRANSCOMBE, Frederick
 BUJEAUD, James I.S.
 BURAK, Lance
 BURBANK, Ruth
 BURROWS, Ronald W.
 BURT, Earl
 CARON, Wilfred J.
 CARR, Norman
 CARTER, Roy
 CLARY, Kenneth
 CLARY, Maurine
 CLOUTIER, Sylvina
 COMEAU, Ronald
 CONANT, David
 CONN, Evelyn
 CONN, James M.
 CONN, William
 CONWAY, John
 CORUM, Robert
 DONNELLAN, Thomas
 DOVHOLUK, Gloria
 DOVHOLUK, Thomas
 DRAPEAU, Joseph
 DURRELL, Clayton
 EDSON, Raymond
 EVANS, Margaret H.
 FLAGG, Joseph
 FOX, Bernadette
 FRESOLONE, Barbara
 GAGNE, Robert
 GAGNON, Estate of Clifford
 GIONET, Edmond
 GLAZER, George
 GOODBOUT, Estate of
 Lottie

GOODBOUT, Richard
 GOODIN, Mary E.
 GREENWOOD, Goldie
 HAGAN, James
 HARRINGTON, Arthur
 HARRINGTON, Roger
 HAYNES, Nathan
 HENDERSON, Rose-
 Marie
 HOGAN, Jeanne
 HOUDE, Normand
 HUGHES, Joan
 HUOT, Francis E.
 IAROCCHI, Mary
 KOSCH, Francis
 LABRECQUE,
 Catherine
 LANDRY, Laurent
 LANE, Estate of George
 LARUE, Mary
 LEARY, Edward
 LEDGER, Wilfred
 LEGASSE, Rene
 LIBBY, Roger
 LIBBY, Stephen
 LYNCH, John
 MARTELL, Edwin
 MCGINLEY, William
 MCINNIS, Wanda
 MCTEAGUE, Kevin L.
 MORTIMER, William
 MORIN, Claude
 MORTZ, Bernard
 MURPHY, Floyd
 NOSEWORTHY, Robert
 O'BRIEN, Elizabeth
 O'BRIEN, Juliet
 O'ROURKE, Richard
 PATTERSON, John
 PELTIER, Michael
 PERKINS, David
 PHILBROOK, Charles
 PRESTON, Charles
 RANNACHER, Harold
 RANNACHER, Rita
 REARDON, Patrick

RENNIE, Wallace
 ROBIE, Charles
 ROBIE, Richard
 ROBINSON, Lois
 ROMPREY, Pat
 SARGENT, Estate of Irene
 SCHLAEFER, Herman
 SEEKINS, Donald
 SELETZ, Jules
 SHORTELL, James
 SIEKMANN, Wilbur
 SPANOS, Pauline
 STRICKLAND, George E.
 STRICKLAND, Henry E.
 TARDIF, Roland
 TESTA, Richard
 TETLEY, Paul
 THERIAULT, Robert
 THIBEAULT, Louise
 THOMPSON, David
 THOMPSON, Roger
 TORREY, Hattie L
 TROUSDALE, John
 VAUGHN, E. John
 WALSH, James
 WATSON, Louise
 WELDON, Joyce C.
 WHITMAN, Dale
 WIGGETT, Earl
 WILLCOX, Elena
 WILLEY, William
 WINKLEY, Kevin
 WOODWARD, Estate of
 Laurence
 WOODWARD, Jerry

TOWN OF LINCOLN \$631,800 @ 5% (91-03) 29 YEARS

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 1999	\$ 569,882.01	\$ 6,507.95	\$ 14,247.05	\$ 20,755.00
October 9,	\$ 563,374.06	\$ 6,670.65	\$ 14,084.35	\$ 20,755.00
April 9, 2000	\$ 556,703.41	\$ 6,837.41	\$ 13,917.59	\$ 20,755.00
October 9,	\$ 549,865.99	\$ 7,008.35	\$ 13,746.65	\$ 20,755.00
April 9, 2001	\$ 542,857.64	\$ 7,183.56	\$ 13,571.44	\$ 20,755.00
October 9,	\$ 535,674.08	\$ 7,363.15	\$ 13,391.85	\$ 20,755.00
April 9, 2002	\$ 528,310.94	\$ 7,547.23	\$ 13,207.77	\$ 20,755.00
October 9,	\$ 520,763.71	\$ 7,735.91	\$ 13,019.09	\$ 20,755.00
April 9, 2003	\$ 513,027.80	\$ 7,929.30	\$ 12,825.70	\$ 20,755.00
October 9,	\$ 505,098.50	\$ 8,127.54	\$ 12,627.46	\$ 20,755.00
April 9, 2004	\$ 495,970.96	\$ 8,330.73	\$ 12,424.27	\$ 20,755.00
October 9,	\$ 488,640.23	\$ 8,538.99	\$ 12,216.01	\$ 20,755.00
April 9, 2005	\$ 480,101.24	\$ 8,752.47	\$ 12,002.53	\$ 20,755.00
October 9,	\$ 471,348.77	\$ 8,971.28	\$ 11,783.72	\$ 20,755.00
April 9, 2006	\$ 462,377.49	\$ 9,195.56	\$ 11,559.44	\$ 20,755.00
October 9,	\$ 453,181.93	\$ 9,425.45	\$ 11,329.55	\$ 20,755.00
April 9, 2007	\$ 443,756.48	\$ 9,661.05	\$ 11,093.91	\$ 20,755.00
October 9,	\$ 434,095.39	\$ 9,902.62	\$ 10,852.38	\$ 20,755.00
April 9, 2008	\$ 424,192.77	\$ 10,150.18	\$ 10,604.82	\$ 20,755.00
October 9,	\$ 414,042.59	\$ 10,403.94	\$ 10,351.06	\$ 20,755.00
April 9, 2009	\$ 403,638.66	\$ 10,664.03	\$ 10,090.97	\$ 20,755.00
October 9,	\$ 392,974.62	\$ 10,930.63	\$ 9,824.37	\$ 20,755.00
April 9, 2010	\$ 382,043.99	\$ 11,203.90	\$ 9,551.10	\$ 20,755.00
October 9,	\$ 370,840.09	\$ 11,484.00	\$ 9,271.00	\$ 20,755.00
April 9, 2011	\$ 359,356.09	\$ 11,771.10	\$ 8,983.90	\$ 20,755.00
October 9,	\$ 347,584.99	\$ 12,065.36	\$ 8,689.62	\$ 20,755.00
April 9, 2012	\$ 335,519.62	\$ 12,367.01	\$ 8,387.99	\$ 20,755.00

TOWN OF LINCOLN \$631,800 @ 5% (91-03) 29 YEARS

Page 2	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
October 9,	\$ 323,152.61	\$ 12,676.18	\$ 8,078.82	\$ 20,755.00
April 9, 2013	\$ 310,476.42	\$ 12,993.09	\$ 7,761.91	\$ 20,755.00
October 9,	\$ 297,483.33	\$ 13,317.92	\$ 7,437.08	\$ 20,755.00
April 9, 2014	\$ 284,165.42	\$ 13,650.86	\$ 7,104.14	\$ 20,755.00
October 9,	\$ 270,514.55	\$ 13,992.14	\$ 6,762.86	\$ 20,755.00
April 9, 2015	\$ 256,522.42	\$ 14,341.94	\$ 6,413.06	\$ 20,755.00
October 9,	\$ 242,180.48	\$ 14,700.49	\$ 6,054.51	\$ 20,755.00
April 9, 2016	\$ 227,479.99	\$ 15,068.00	\$ 5,687.00	\$ 20,755.00
October 9,	\$ 212,411.99	\$ 15,444.70	\$ 5,310.30	\$ 20,755.00
April 9, 2017	\$ 196,967.29	\$ 15,830.82	\$ 4,924.18	\$ 20,755.00
October 9,	\$ 181,136.47	\$ 16,226.59	\$ 4,528.41	\$ 20,755.00
April 9, 2018	\$ 164,909.88	\$ 16,632.25	\$ 4,122.75	\$ 20,755.00
October 9,	\$ 148,277.63	\$ 17,048.06	\$ 3,706.94	\$ 20,755.00
April 9, 2019	\$ 131,229.57	\$ 17,474.26	\$ 3,280.74	\$ 20,755.00
October 9,	\$ 113,755.31	\$ 17,911.12	\$ 2,843.88	\$ 20,755.00
April 9, 2020	\$ 95,844.19	\$ 18,358.90	\$ 2,396.00	\$ 20,755.00
October 9,	\$ 77,485.30	\$ 18,817.87	\$ 1,937.13	\$ 20,755.00
April 9, 2021	\$ 58,667.43	\$ 19,288.31	\$ 1,466.69	\$ 20,755.00
October 9,	\$ 39,379.12	\$ 19,770.52	\$ 984.48	\$ 20,755.00
April 9, 2022	\$ 19,608.59	\$ 19,608.59	\$ 490.21	\$ 20,098.80

TOWN OF LINCOLN \$2,549,000 @ 5% (91-01) 28 YEARS

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 1999	\$2,282,340.68	\$28,027.48	\$57,058.52	\$85,086.00
October 9,	\$2,254,313.19	\$28,728.17	\$56,357.83	\$85,086.00
April 9, 2000	\$2,225,585.02	\$29,446.37	\$55,639.63	\$85,086.00
October 9,	\$2,196,138.65	\$30,182.53	\$54,903.47	\$85,086.00
April 9, 2001	\$2,165,956.11	\$30,937.10	\$54,148.90	\$85,086.00
October 9,	\$2,135,019.02	\$31,710.52	\$53,375.48	\$85,086.00
April 9, 2002	\$2,103,308.49	\$32,503.29	\$52,582.71	\$85,086.00
October 9,	\$2,070,805.21	\$33,315.87	\$51,770.13	\$85,086.00
April 9, 2003	\$2,037,489.34	\$34,148.77	\$50,937.23	\$85,086.00
October 9,	\$2,003,340.57	\$35,002.49	\$50,083.51	\$85,086.00
April 9, 2004	\$1,968,338.08	\$35,877.55	\$49,208.45	\$85,086.00
October 9,	\$1,932,460.54	\$36,774.49	\$48,311.51	\$85,086.00
April 9, 2005	\$1,895,686.05	\$37,693.85	\$47,392.15	\$85,086.00
October 9,	\$1,857,992.20	\$38,636.20	\$46,449.80	\$85,086.00
April 9, 2006	\$1,819,356.00	\$39,602.10	\$45,483.90	\$85,086.00
October 9,	\$1,779,753.90	\$40,592.15	\$44,493.85	\$85,086.00
April 9, 2007	\$1,739,161.75	\$41,606.96	\$43,479.04	\$85,086.00
October 9,	\$1,697,554.80	\$42,647.13	\$42,438.87	\$85,086.00
April 9, 2008	\$1,654,907.67	\$43,713.31	\$41,372.69	\$85,086.00
October 9,	\$1,611,194.36	\$44,806.14	\$40,279.86	\$85,086.00
April 9, 2009	\$1,566,388.22	\$45,926.29	\$39,159.71	\$85,086.00
October 9,	\$1,520,461.92	\$47,074.45	\$38,011.55	\$85,086.00
April 9, 2010	\$1,473,387.47	\$48,251.31	\$36,834.69	\$85,086.00
October 9,	\$1,425,136.16	\$49,457.60	\$35,628.40	\$85,086.00
April 9, 2011	\$1,375,678.56	\$50,694.04	\$34,391.96	\$85,086.00
October 9,	\$1,324,984.52	\$51,961.39	\$33,124.61	\$85,086.00
April 9, 2012	\$1,273,023.14	\$53,260.42	\$31,825.58	\$85,086.00
October 9,	\$1,219,762.72	\$54,591.93	\$30,494.07	\$85,086.00
April 9, 2013	\$1,165,170.78	\$55,956.73	\$29,129.27	\$85,086.00

TOWN OF LINCOLN \$2,549,000 @ 5% (91-01) 28 YEARS

Page 2	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
October 9,	\$1,109,214.05	\$57,355.65	\$27,730.35	\$85,086.00
April 9, 2014	\$1,051,858.41	\$58,789.54	\$26,296.46	\$85,086.00
October 9,	\$993,068.87	\$60,259.28	\$24,826.72	\$85,086.00
April 9, 2015	\$932,809.59	\$61,765.76	\$23,320.24	\$85,086.00
October 9,	\$871,043.83	\$63,309.90	\$21,776.10	\$85,086.00
April 9, 2016	\$807,733.92	\$64,892.65	\$20,193.35	\$85,086.00
October 9,	\$742,841.27	\$66,514.97	\$18,571.03	\$85,086.00
April 9, 2017	\$676,326.30	\$68,177.84	\$16,908.16	\$85,086.00
October 9,	\$608,148.46	\$69,882.29	\$15,203.71	\$85,086.00
April 9, 2018	\$538,266.11	\$71,629.35	\$13,456.65	\$85,086.00
October 9,	\$466,636.83	\$73,420.08	\$11,665.92	\$85,086.00
April 9, 2019	\$393,216.75	\$75,255.58	\$9,830.42	\$85,086.00
October 9,	\$317,961.16	\$77,136.97	\$7,949.03	\$85,086.00
April 9, 2020	\$240,824.19	\$79,065.40	\$6,020.60	\$85,086.00
October 9,	\$161,758.80	\$81,042.03	\$4,043.97	\$85,086.00
April 9, 2021	\$80,716.77	\$80,716.77	\$2,017.92	\$82,734.69

1987 Incinerator Unit - NHMB Bank 1987 Series B

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-99	15,000.00	2,936.25	17,936.25
15-Jul-99	0.00	2,370.00	2,370.00
15-Jan-00	15,000.00	2,370.00	17,370.00
15-Jul-00	0.00	1,792.50	1,792.50
15-Jan-01	15,000.00	1,792.50	16,792.50
15-Jul-01	0.00	1,207.50	1,207.50
15-Jan-02	15,000.00	1,207.50	16,207.50
15-Jul-02	0.00	607.50	607.50
15-Jan-03	15,000.00	607.50	15,607.50
Total	75,000.00	14,891.25	89,891.25

NIC = 7.4137%

1985 WATER (COLD SPRING) Project NHMB Bank 1985 Series C

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Feb-99	15,000.00	1,350.00	16,350.00
15-Aug-99	0.00	609.16	609.16
15-Feb-00	15,000.00	675.00	15,675.00
Total	30,000.00	2,634.16	32,634.16

NIC = 8.7000%

1987 SEWER TREATMENT PLANT Upgrade NHMB Bank

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-99	0.00	6,270.00	6,270.00
15-Jul-99	40,000.00	6,270.00	46,270.00
15-Jan-00	0.00	4,760.00	4,760.00
15-Jul-00	40,000.00	4,760.00	44,760.00
15-Jan-01	0.00	3,210.00	3,210.00
15-Jul-01	40,000.00	3,210.00	43,210.00
15-Jan-02	0.00	1,620.00	1,620.00
15-Jul-02	40,000.00	1,620.00	41,620.00
Total	160,000.00	31,720.00	191,720.00

1988 VARIOUS (Water Tank, Maple St., Pollard Road) NHMB Bank 88-C

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15-Jan-99	75,000.00	31,537.50	106,537.50
15-Jul-99	0.00	28,725.00	28,725.00
15-Jan-00	75,000.00	28,725.00	103,725.00
15-Jul-00	0.00	25,905.00	25,905.00
15-Jan-01	75,000.00	25,905.00	100,905.00
15-Jul-01	0.00	23,085.00	23,085.00
15-Jan-02	75,000.00	23,085.00	98,095.00
15-Jul-02	0.00	20,265.00	20,265.00
15-Jan-03	75,000.00	20,265.00	95,265.00
15-Jul-03	0.00	17,407.50	17,407.50
15-Jan-04	75,000.00	17,407.50	92,407.50
15-Jul-04	0.00	14,550.00	14,550.00
15-Jan-05	75,000.00	14,550.00	89,550.00
15-Jul-05	0.00	11,655.00	11,655.00
15-Jan-06	75,000.00	11,655.00	86,655.00
15-Jul-06	0.00	8,760.00	8,760.00
15-Jan-07	75,000.00	8,760.00	83,760.00
15-Jul-07	0.00	5,865.00	5,865.00
15-Jan-08	75,000.00	5,865.00	80,865.00
15-Jul-08	0.00	2,932.50	2,932.50
15-Jan-09	75,000.00	2,932.50	77,932.50
Total	\$ 825,000.00	\$ 349,837.50	\$ 1,174,847.50

NIC=7.6319%

1998 Tax Assessment

Town Share of Rate:

Total Town Appropriations	\$3,204,920
Less: Revenues	- 1,602,535
Less: Shared Revenues	- 57,359
Add: Overlay	+ 151,726
Add: War Service Credits	+ <u>13,700</u>

Net Town Appropriations **\$1,709,452**

Approved Town Tax Rate: **\$5.61** (40% of Total Rate)

School Share of Rate:

School Appropriations - Lincoln	\$2,121,715
Less: Shared Revenues	- <u>112,728</u>

Net School Appropriations - Lincoln **\$2,008,987**

Approved School Tax Rate: **\$6.58** (48% of Total Rate)

County Share of Rate:

County Assessment	\$ 511,800
Less: Shared Revenues	- <u>10,857</u>

Net County Appropriations **\$ 500,943**

Approved County Tax Rate: **\$1.64** (12% of Total Rate)

Commitment Analysis:

Total Property Taxes Assessed	\$4,219,382
Less: War Service Credits	- <u>13,700</u>

Total Property Tax Commitment **\$4,205,682**

Proof of Rate:

Net Assessed Valuation		Tax Rate		Assessment
\$305,089,122	x	\$13.83	=	\$4,219,382

TAX INFORMATION

Tax Collector's Report for the year ending December 31, 1998

Property Taxes Uncollected, Committed and Other Debits

	1998 Levy	1997 Levy	1996 Levy	Prior Levies
<hr/>				
<i>Uncollected Taxes-Beginning of Year</i>				
Property Taxes		284,070.45		
Yield Taxes				
<hr/>				
<i>Taxes Committed – This Year</i>				
Property Taxes	4,214,811.32			
Yield Taxes	1,196.63			
<hr/>				
<i>Overpayment</i>				
Property Taxes	10,211.00	2,194.67		
Yield Taxes				
Interest & Penalties Collected	2,944.98	14,118.33		
On Delinquent Taxes				
<hr/>				
<i>TOTAL DEBITS</i>	\$ 4,229,163.9	\$300,383.45		

Property Taxes Collected, Abated and Other Credits

Remitted to Treasurer During Fiscal Year

Property Taxes	3,898,502.75	284,735.12
Yield Taxes	1,196.63	
Interest	2,944.98	12,748.33
Penalties		1,370.00

Abatements Made

Property Taxes	58,295.32	872.00
Current Levy Deeded		

Uncollected Taxes – End of Year

Property Taxes	266,907.25	
Deferred Property Taxes	1,317.00	658.00

<i>TOTAL CREDITS</i>	\$4,229,163.93	\$300,383.45
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TAX INFORMATION

Tax Collector's Report for the year ending December 31, 1998

Liens Taken for Unpaid Property Taxes

	Levy for Year Of this Report	1996 Levy	1995 Levy	Prior Levies
Unredeemed Liens at Beg. Fiscal Year		41,691.92	28,294.19	4,240.11
Liens Executed During Fiscal Year	71,916.80			
Interest & Costs Collected After Lien	4,287.62	2,818.80	5,689.91	
<i>TOTAL DEBITS</i>	<i>76,204.42</i>	<i>44,510.72</i>	<i>33,984.10</i>	<i>4,240.11</i>

Remitted To Treasurer

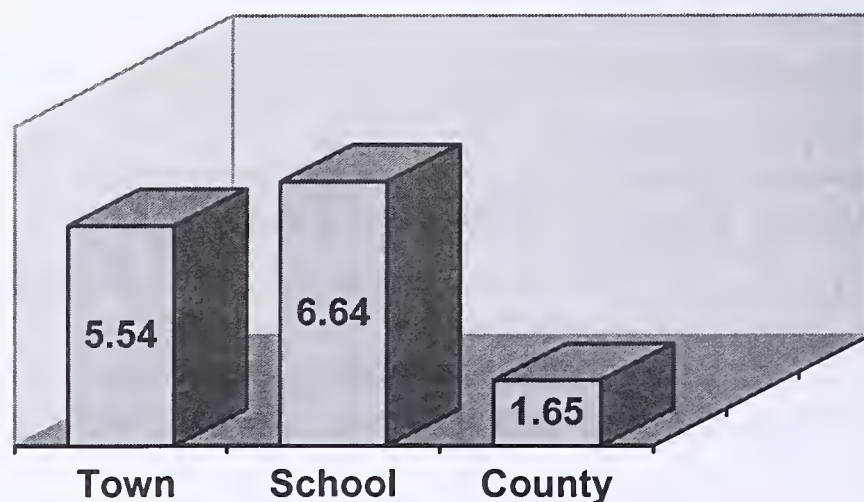
Redemptions	30,668.17	18,236.78	19,129.09	
Interest & Costs Collected (After Lien Execution)	4,287.62	2,818.80	5,689.91	
Overpayment Interest	38.58			
Unredeemed Liens Bal. End of Year	41,210.05	23,455.14	9,165.10	4,240.11
<i>TOTAL CREDITS</i>	<i>76,204.42</i>	<i>44,510.72</i>	<i>33,984.10</i>	<i>4,240.11</i>

Respectfully Submitted,

Sandy Dovholuk

Sandy Dovholuk
Tax Collector

1998 Tax Rate



Uncollected Balances for Year Ending 1995

TAXPAYER NAME	1995 LIENS
CARON, ANTHONY	\$76.89
CARON, ANTHONY	\$76.89
OWNER UNKNOWN	\$304.13
SMITH ESTATE OF EILEEN	\$173.70
SUPERIOR BUILDING ASSOC. INC.	\$471.30
SUPERIOR BUILDING ASSOC. INC.	\$361.34
SUPERIOR BUILDING ASSOC. INC.	\$361.34
VILLAGE OF LOON MOUNTAIN	\$471.30
VILLAGE OF LOON MOUNTAIN	\$471.30
VOLM MANAGEMENT COMPANY LLC	\$1,000.71
VOLM MANAGEMENT COMPANY LLC	\$248.06
VOLM MANAGEMENT COMPANY LLC	\$1,930.23
VOLM MANAGEMENT COMPANY LLC	\$847.63
VOLM MANAGEMENT COMPANY LLC	\$2,062.90
VOLM MANAGEMENT COMPANY LLC	\$307.38
TOTAL UNREDEEMED LIEN 1995	\$9,165.10



Uncollected Balances for Year Ending 1996

TAXPAYER NAME	1996 LIENS
ANGELES, BAM	\$844.79
BARRETT, RICHARD & LESLIE ANN	\$286.86
CAHILL, JOHN & LAURA	\$649.77
CARON, ANTHONY J. ET AL	\$61.22
CARON, ANTHONY J. ET AL	\$61.22
CHENARD, JOSEPH	\$562.51
CHENARD, JOSEPH	\$35.50
CHENARD, JOSEPH	\$36.50
CHENARD, JOSEPH	\$379.37
CHENARD, JOSEPH	\$1,273.61
CHENARD, JOSEPH	\$394.44
CUCURULL, MARY ANN	\$170.01
DURRELL, KERRI	\$371.80
DURRELL, KERRI	\$499.22
GULLEY, RUTH	\$1,455.66
GULLEY, RUTH	\$864.22
MCGINLEY, E. PAUL & MARGARET	\$281.33
O'TOOLE, TRUSTEE, DANIEL	\$2,394.45
OLSEN, RICHARD	\$1,182.23
OWNER UNKNOWN	\$293.15
SAFFO, RICHARD	\$454.76
SELECTIVE CONSTRUCTION INC.	\$1,171.22
SMITH ESTATE OF EILEEN	\$169.23
SUPERIOR BUILDING ASSOC. INC.	\$454.76
SUPERIOR BUILDING ASSOC. INC.	\$349.17
SUPERIOR BUILDING ASSOC. INC.	\$349.17
VILLAGE OF LOON MOUNTAIN	\$454.76
VILLAGE OF LOON MOUNTAIN	\$454.76
VOLM MANAGEMENT COMPANY LLC	\$964.35
VOLM MANAGEMENT COMPANY LLC	\$1,338.25
VOLM MANAGEMENT COMPANY LLC	\$239.28
VOLM MANAGEMENT COMPANY LLC	\$1,858.65
VOLM MANAGEMENT COMPANY LLC	\$816.75
VOLM MANAGEMENT COMPANY LLC	\$1,985.77
VOLM MANAGEMENT COMPANY LLC	\$296.40
TOTAL UNREDEEMED LIENS 1996	\$23,455.14

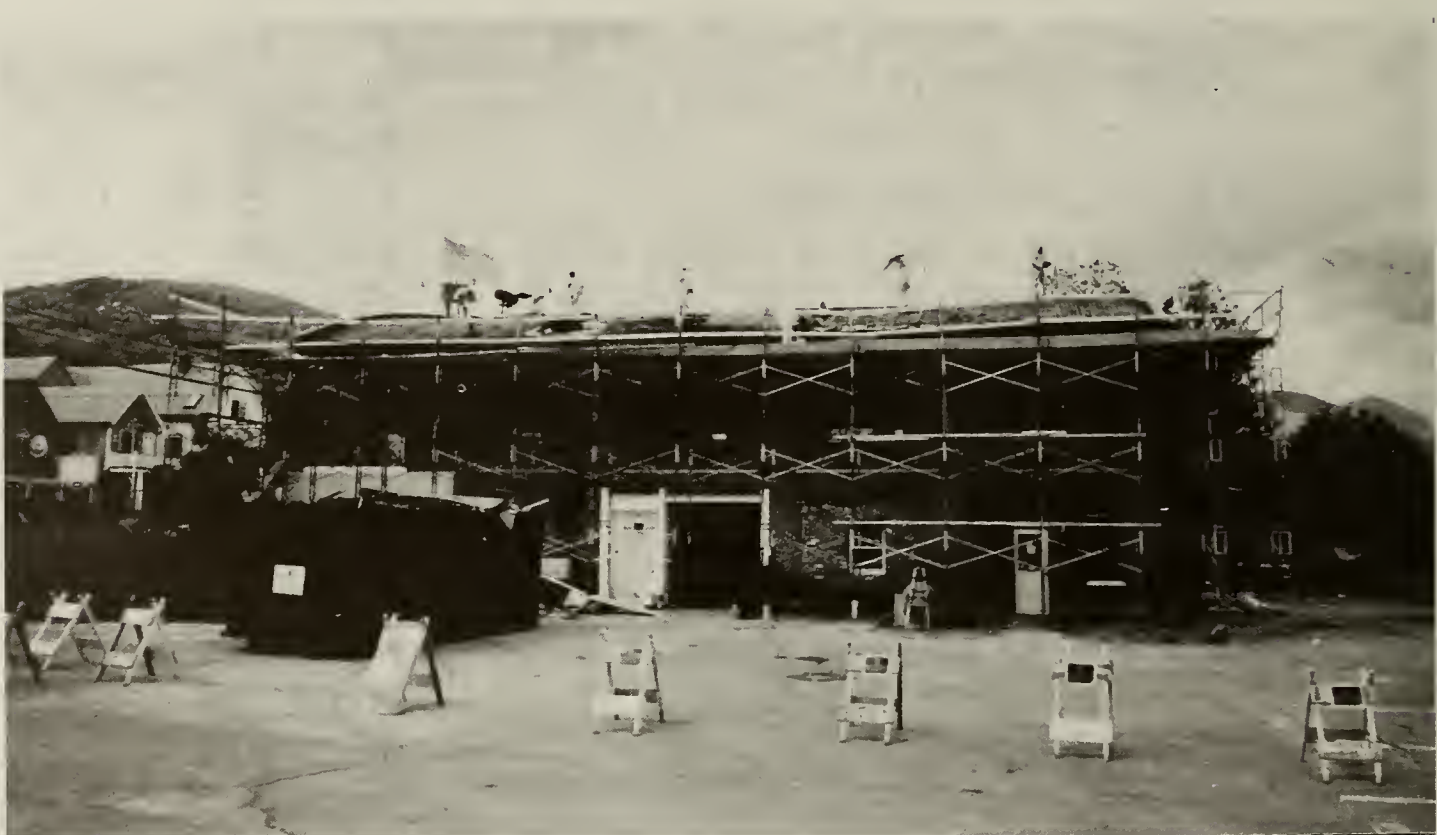
Uncollected Balances for Year Ending 1997

TAXPAYER NAME	1997 LIENS
ANGELES, BAM	\$783.94
BARRETT, RICHARD & LESLIE ANN	\$592.42
BERNAT, JOHN & CORINNE	\$622.29
CAHILL, JOHN & LAURA	\$536.34
CARON, ANTHONY J. ET AL	\$49.94
CARON, ANTHONY J. ET AL	\$18.19
CHENARD, JOSEPH	\$578.49
CHENARD, JOSEPH	\$41.16
CHENARD, JOSEPH	\$21.09
CHENARD, JOSEPH	\$325.87
CHENARD, JOSEPH	\$1,423.03
CHENARD, JOSEPH	\$450.36
CLOUTIER, VICTOR & MARION	\$789.47
COUILLARD, ROLAND	\$115.80
CRITZ, GEORGE & CARMEN GLORIA	\$697.38
CUCURULL, MARY ANN	\$195.09
DURRELL, KERRI	\$446.69
DURRELL, KERRI	\$980.70
ELDREDGE, THOMAS & LAPINE	\$1.81
FRANCONIA INVESTMENT ASSOC.	\$418.92
G A M SURGICAL SPECIALISTS INC.	\$592.42
GULLEY, RUTH C	\$1,508.33
GULLEY, RUTH C	\$809.45
HEWES, JASON D	\$167.35
HOTALING, KEVIN & VERONICA	\$320.93
HOUDE, MARK D & PAULA J	\$2,465.65
HOWLETT, JEFFREY,	\$848.67
HUNTOON, MARY ANN	\$114.75
HUNTOON, ROBER & MARY ANN	\$149.46
LAURIE, CARTER S & EILEEN M	\$1,528.51
LAVIGNE, DARYL K	\$1,700.33
MALEY, ROBERT	\$299.05
MCGINLEY, E. PAUL & MARGARET	\$341.48
MCGINLEY, WILLIAM	\$39.26
MORTGAGE PROS INC	\$65.48
MURPHY, LINDA	\$919.21
O'TOOLE, TRUSTEE, DANIEL	\$3,081.08
OLSEN, RICHARD	\$1,158.19

Uncollected Balances for Year Ending 1997

OWNER UNKNOWN	\$300.76
POLLOCK, EDWARD Z & ANITA F	\$51.54
RENNIE, WALLACE	\$1,320.28
RUSSACK, RICHARD	\$309.33
SCANDINAVIAN HEALTH SPA INC	\$1,326.59
SEEKINS, DONALD R	\$2,281.55
SELECTIVE CONSTRUCTION INC.	\$1,104.01
SMITH ESTATE OF EILEEN	\$154.76
STOCKTON, BARBARA	\$125.54
SUPERIOR BUILDING ASSOC. INC	\$330.80
SUPERIOR BUILDING ASSOC. INC	\$256.79
SUPERIOR BUILDING ASSOC. INC	\$225.04
VILLAGE OF LOON MOUNTAIN	\$325.93
VILLAGE OF LOON MOUNTAIN	\$294.18
VOLM MANAGEMENT COMPANY LLC	\$944.51
VOLM MANAGEMENT COMPANY LLC	\$1,279.19
VOLM MANAGEMENT COMPANY LLC	\$203.58
VOLM MANAGEMENT COMPANY LLC	\$1,787.96
VOLM MANAGEMENT COMPANY LLC	\$768.31
VOLM MANAGEMENT COMPANY LLC	\$1,912.97
VOLM MANAGEMENT COMPANY LLC	\$323.76
WILLEY, ROY E. JR.	\$384.09

TOTAL UNREDEEMED LIEN 1997 \$41,210.05

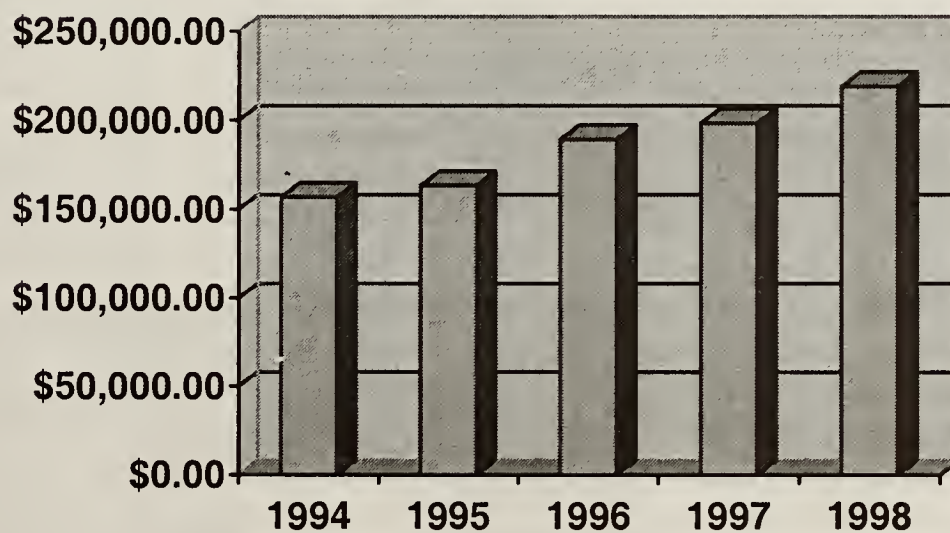


TOWN CLERK INFORMATION

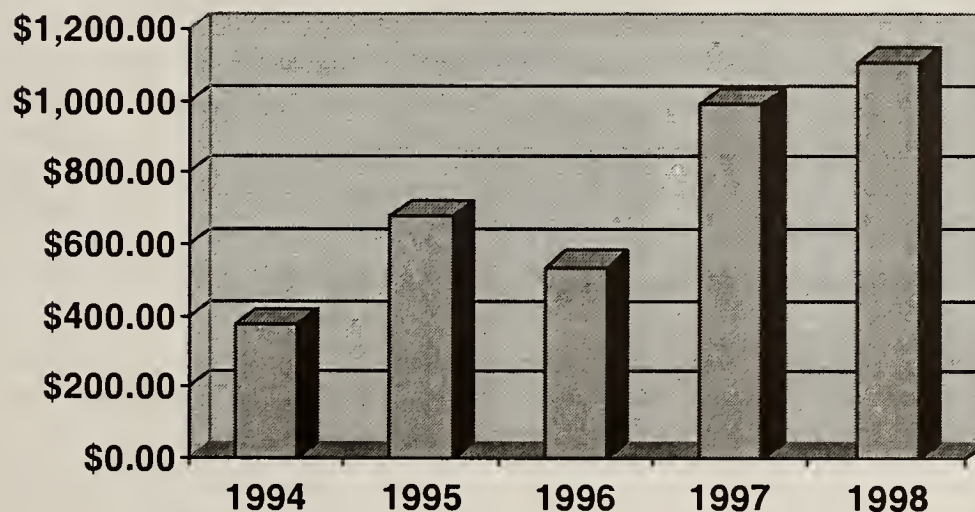
Town Clerk's Report for year ending December 31, 1998

Cash on Hand 01/01/98	\$ 250.00
1998 Auto Registrations	218,945.00
1998 Dog Licenses	1,104.50
1998 Fees and UCC Filings	2,584.96
<hr/>	
Total	\$222,884.46

5 Year Comparison/Revenue/Motor Vehicle



5 Year Comparison/Revenue/Dog Licenses



UNAUDITED 1998 PAYROLL BY DEPARTMENT

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
TOWN OFFICERS EXPENSES			
Bourassa, Cheryl	\$230.00		\$230.00
Chevalier, Mark	\$450.00		\$450.00
Conn, William	\$1,800.00		\$1,800.00
Dovholuk, Sandy	\$23,535.33	\$168.00	\$23,703.33
Clerk & Tax Collector	\$5,200.00		\$5,200.00
Huot, Deanna	\$1,800.00		\$1,800.00
Lavigne, K. Jeanne	\$25,469.93	\$1,552.31	\$27,022.24
Riley, Duncan	\$1,800.00		\$1,800.00
Rineer, Cindy*	\$21,110.18	\$683.94	\$21,794.12
Robinson, O.J.	\$250.00		\$250.00
Tetley, Doris	\$230.00		\$230.00
Tetley, Judith	\$2,200.00		\$2,200.00
*Includes wages from Planning and Elections			
ELECTIONS			
Conn, Evelyn	\$150.00		\$150.00
Donahue, Mary	\$150.00		\$150.00
Hughes, Joan	\$50.00		\$50.00
Parent, Carol	\$150.00		\$150.00
CEMETERY & TOWN BLDG.			
Aldridge, Victor	\$4,461.85		\$4,461.85
PLANNING & ZONING			
Perreault, Robert	\$38,255.82		\$38,255.82
PUBLIC WORKS			
Beaudin, David	\$3,200.00	\$270.00	\$3,470.00
Dauphne, Clifton	\$10,658.94	\$1,050.34	\$11,709.28
Dyer, Richard	\$23,932.12	\$1,478.31	\$25,410.43
Harrington, Michael	\$6,690.00	\$1,335.00	\$8,025.00
Huot, Francis	\$3,824.00		\$3,824.00
Kenney, John	\$9,813.13	\$98.48	\$9,911.61
Libby, Stephen**	\$19,672.84	\$1,965.46	\$21,638.30
**Includes wages from Civil Defense			
SOLID WASTE FACILITY			
Beaudin, Paul	\$17,475.87		\$17,475.87
Hilliard, David	\$11,196.32		\$11,196.32
Pierce, Linwood	\$20,384.29	\$115.84	\$20,500.13
Strickland, Thomas	\$24,360.51	\$138.40	\$24,498.91
LIBRARY			
Fraser, Debra	\$3,866.70		\$3,866.70
Nothnagle, Mark	\$2,051.25		\$2,051.25
Peltier, Janet	\$2,205.90		\$2,205.90
Pendleton, R. Nicol***	\$1,822.50		\$1,822.50
Riley, Carol Ann	\$15,740.43		\$15,740.43
***Includes wages from Janitorial Police Dept. Budget			

UNAUDITED 1998 PAYROLL BY DEPARTMENT

WATER & SEWER DEPT.			
Durrell, Clayton	\$29,727.30	\$1,939.71	\$31,667.01
Willey, William	\$36,324.92	\$799.49	\$37,124.41
ANIMAL CONTROL			
Mulleavey, Raymond	\$2,400.00		\$2,400.00
FIRE DEPARTMENT			
Beard, Ronald	\$461.01		\$461.01
Blaisdell, Jay	\$563.94		\$563.94
Brake, Isaac	\$254.87		\$254.87
Carroll, Sean	\$351.66		\$351.66
Dauphine, Clifton	\$2,278.20		\$2,278.20
Duguay, Arthur	\$330.84		\$330.84
Duguay, Jay	\$138.32		\$138.32
Emerson, Ronald	\$634.44		\$634.44
Hartle, Amy	\$444.32		\$444.32
Hartle, Larry	\$591.85		\$591.85
Haynes, Nathan	\$1,753.11		\$1,753.11
Houde, Mark	\$22.83		\$22.83
Kehoe, Derek	\$446.72		\$446.72
Kenney, Robert	\$1,034.16		\$1,034.16
Lavigne, Daryl	\$22.83		\$22.83
LoPresti, Paul	\$194.25		\$194.25
Nigro, Josh	\$433.77		\$433.77
Rineer, Bryan	\$246.05		\$246.05
Rosolen, Dennis	\$1,020.15		\$1,020.15
Stockton, John	\$108.68		\$108.68
RECREATION DEPARTMENT			
Bartlett, John	\$346.13		\$346.13
Bartlett, Sharon	\$497.77		\$497.77
Bossie, Stacy	\$424.13		\$424.13
Conn, James	\$2,450.00	\$173.25	\$2,623.25
Dovholuk, Matt	\$273.00		\$273.00
Drapeau, Anthony	\$2,547.00		\$2,547.00
Drew, Casey	\$26.00		\$26.00
Duguay, Jane	\$1,833.39	\$92.39	\$1,925.78
Duquette, Kim Marie	\$1,945.75		\$1,945.75
Hurlbutt, William	\$435.50		\$435.50
Lavigne, Charyl	\$1,955.00		\$1,955.00
Mure, Anthony	\$8,682.28		\$8,682.28
Taylor, Kelly	\$667.88		\$667.88
Tower, Tara	\$13,703.34		\$13,703.34
Tremblay, Cara	\$1,753.50		\$1,753.50
Tremblay, Denise	\$3,084.88		\$3,084.88
Weeden, Blair	\$198.25		\$198.25
Weeden, Natalie	\$955.64		\$955.64
Willey, Brad	\$464.75		\$464.75

UNAUDITED 1998 PAYROLL BY DEPARTMENT

Employee's Name	Regular Wages	Overtime Wages	Special Detail Wages	Gross Wages
POLICE DEPARTMENT				
Brunelle, Katherine			\$630.00	\$630.00
Bujeaud, Joseph J.	\$19,021.83	\$1,459.65	\$1,683.68	\$22,165.16
Burrows, Steve			\$189.00	\$189.00
Carroll, Sabra Knapp	\$322.40			\$322.40
Chivell, Joseph	\$34,481.17		\$2,322.00	\$36,803.17
Christy, Steven	\$108.00			\$108.00
Clark, Harry B.			\$603.00	\$603.00
Cooper, Seth	\$8,641.27	\$161.19	\$408.00	\$9,210.46
Cushman, George			\$396.00	\$396.00
Dexter, Jennifer	\$6,838.00	\$382.53	\$384.00	\$7,604.53
Dunn, Linda	\$21,919.72	\$323.88	\$270.00	\$22,513.60
Faran, George			\$189.00	\$189.00
Gilbert, Robert	\$1,698.80			\$1,698.80
Gordon, Colleen	\$23,605.57	\$999.60	\$810.00	\$25,415.17
Harrington, Mitchell*	\$5,051.71	\$230.70		\$5,282.41
Hilliard, John	\$22,446.74	\$1,445.65	\$448.50	\$24,340.89
Mack-Keeney, Barbara			\$45.00	\$45.00
McCarthy, Michael	\$8,254.11	\$421.13		\$8,675.24
McComiskey, Joseph	\$72.00			\$72.00
McKinley, Scott	\$29,673.31	\$3,265.65	\$3,204.00	\$36,142.96
Miller, David			\$315.00	\$315.00
Moorhead, Douglas	\$108.00		\$882.00	\$990.00
Moran, Edward			\$657.00	\$657.00
Morris, Chad	\$29,893.66	\$2,647.62	\$2,709.00	\$35,250.28
Oleson, Ryan	\$5,722.08	\$75.18	\$504.00	\$6,301.26
Peltier, Michael	\$34,914.02		\$1,674.00	\$36,588.02
Pequeno, Jose	\$10,220.34	\$591.50	\$1,191.00	\$12,002.84
Rannacher, Carol	\$27,740.70	\$739.55		\$28,480.25
Sargent, Bradford	\$29,054.87	\$2,792.86	\$2,436.00	\$34,283.73
Schumann, Michael	\$6,481.95	\$302.26	\$570.00	\$7,354.21
Tamulonis, Michael	\$32,217.24	\$1,281.68	\$1,362.00	\$34,860.92
Tyler, Richard	\$18,857.56	\$620.24	\$1,041.00	\$20,518.80
*Includes wages from Fire Department				

Town of Lincoln
Treasurer's Report
January 1, 1998 - December 31, 1998
General Fund

Balance as of January 1, 1998	\$2,054,759.83
Received*	<u>\$5,709,036.18</u>
	\$7,763,796.01
Disbursements	<u>\$6,496,662.70</u>
Balance as of December 31, 1998	<u><u>\$1,267,133.31</u></u>

Distribution of Cash on Hand

Citizens Bank	\$1,006,207.62
NH Public Deposit Investment Pool	<u>\$260,925.69</u>
	<u><u>\$1,267,133.31</u></u>

*Includes Misc. Bank Adjustments

Sewer Tap Fee Account

Balance as of January 1, 1998	\$148,818.10
Received	
Town of Lincoln General Fund	\$16,880.00
Interest	<u>\$6,815.30</u>
Balance as of December 31, 1998	<u><u>\$172,513.40</u></u>

Distribution of Balance

Citizens Bank	<u><u>\$172,513.40</u></u>
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Town of Lincoln
Treasurer's Report
January 1, 1998- December 31, 1998

Water Tap Fee Account

Balance as of January 1, 1998	\$323,119.63
Received	
Town of Lincoln General Fund	\$22,250.00
Interest	<u>\$10,783.52</u>
	<u>\$356,153.15</u>
Disbursed	
Town of Lincoln General Fund	
Water Related Debt Service	<u>\$134,920.52</u>
Balance as of December 31, 1998	<u><u>\$221,232.63</u></u>

Distribution of Balance

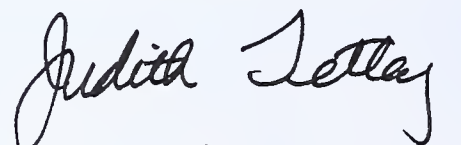
Citizens Bank	<u><u>\$221,232.63</u></u>
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Water Treatment Plant

Balance as of January 1, 1998	\$191.47
Received	
Interest	<u>\$1.92</u>
Disbursed	
Town of Lincoln General Fund	<u>\$193.39</u>
Balance as of December 31, 1998	<u><u>\$0.00</u></u>

It gives me great pleasure to present the first Treasurer's Report to be included in the Lincoln Town Report. One thing to note in particular is that we have not had to borrow in anticipation of taxes. It's great to have the tax money come in on time so that it can be invested even for a short time.

Respectfully submitted,


Judith Tetley, Treasurer

Report of The Trust Funds Capital Reserve Accounts of the Town of Lincoln - 1998

Name of Trust Fund	Purpose	How Invested	Beg. Balance	Interest	Deposits	Expended	Ending Balance
Cemetery Trust Fund	Cemetery Care	Savings Deposit	23,707.75	630.55	7,325.00		\$ 31,663.30
Police Equipment	Capital Reserve	Savings Deposit	10,705.51	318.99		-813.34	\$ 10,211.16
Community Building	Capital Reserve	Savings Deposit	87,224.24	4,835.49	15,000.00		\$ 107,059.73
Water Rehabilitation	Capital Reserve	Savings Deposit	22,330.31	781.23	13,429.16	-11542.36	\$ 24,998.34
Road & Street Reconstruction	Capital Reserve	Savings Deposit	115,056.61	4,663.80	2,981.82	-7,100.00	\$ 115,602.23
Sewer Rehabilitation	Capital Reserve	Savings Deposit	5,972.38	1,600.82	64,843.43		\$ 72,416.63
Fire Truck & Truck Equip.	Capital Reserve	Savings Deposit	102,733.45	4,115.46	20,000.00		\$ 126,848.91
Public Vehicle	Capital Reserve	Savings Deposit	37,207.86	809.55			\$ 38,017.41
Incinerator Close-out	Capital Reserve	Savings Deposit	1,003.88	30.50	1,000.00		\$ 2,034.38
Ballfield	Capital Reserve	Savings Deposit	20,117.37	1,010.70	20,000.00		\$ 41,128.07
Library Technology	Capital Reserve	Savings Deposit	16,381.00	540.74			\$ 16,921.74
Town Building	Capital Reserve	Savings Deposit	25,578.74	369.79		-12674.33	\$ 13,274.20
Town Building	Capital Reserve	PDIP	605,212.13	31,750.00			\$ 636,962.13
Revaluation	Capital Reserve	Savings Deposit	69,938.70	1,600.14	5,000.00	-46841.96	\$ 29,696.88
Total - Unaudited			1,143,169.93	53,057.76	149,579.41	(78,971.99)	\$ 1,266,835.11

As Trustee of Trust Funds I am pleased to include a report in this year's Annual Town Report. The Trust Funds and Capital Reserve accounts are presently invested at Citizen's Bank and with the New Hampshire Public Deposit Investment Pool. I am also working on our investment policy in conjunction with the Board of Selectmen and hope to have it completed in 1999.

Respectfully submitted,

K. Jeanne Lavigne

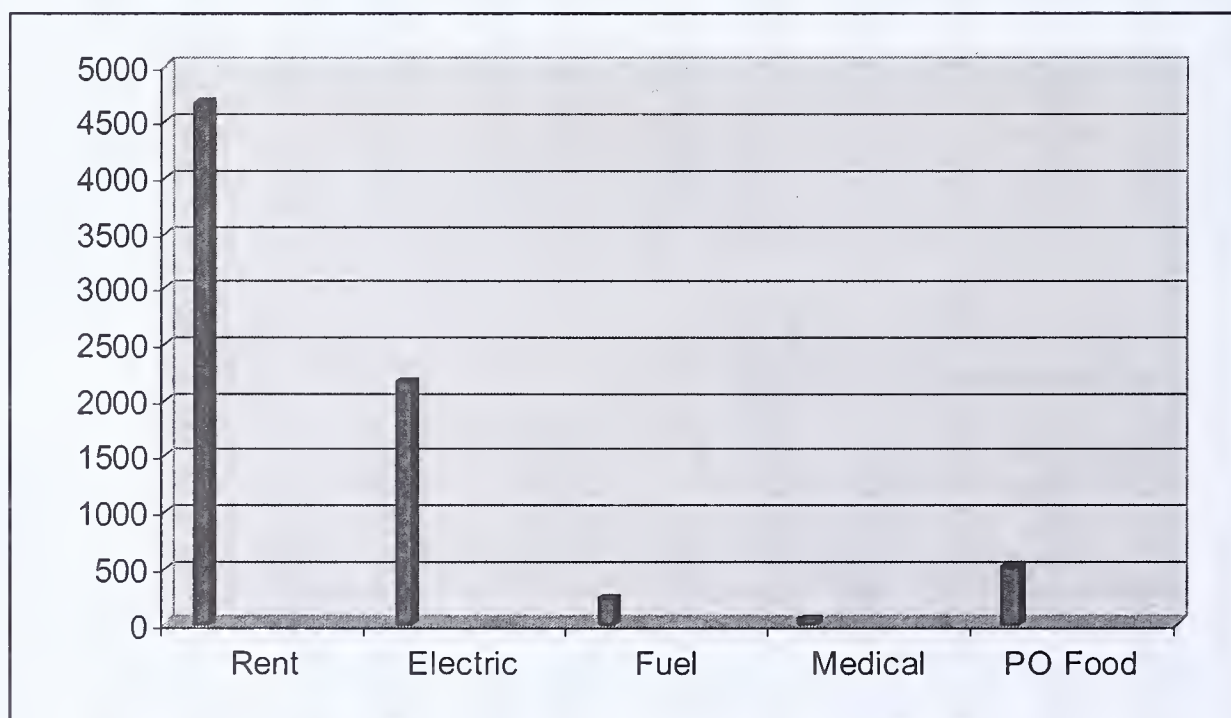
K. Jeanne Lavigne, Trustee of Trust Funds

Town of Lincoln

1998 Welfare Statistics

	1997	1998
Total Cases	21	27
Total Persons Assisted	41	57
Single Person	12	10
Families	10	10
Cases Due to Medical Reasons	2	2
Mothers Awaiting AFDC	0	0
Burial Assistance	0	0
Assistance Most Frequently Requested	Electric	Rent
Average Monthly Rent	\$300	\$300
Food Vouchers Issued	4	5
Enrolled in Work Program	4	0
Cases Sanctioned	1	0
Homeless Persons Assisted	2	2

1998 Welfare Statistics Annual Budget \$13,500



1998 Selectmen's Annual Report

In 1998, the long awaited New Town Hall was completed and the Town Administrative Offices moved in on January 4, 1999. The Police Department relocated on January 25, 1999, and all Town services can now be found in their new location. The project was completed within the cost estimate provided at last year's Town Meeting, with many extras facilitated by grant funding. A new Dispatch Console and new Radio Equipment was included in the project to improve the Town's emergency communications capabilities. We would like to thank the many volunteers who worked on this project, namely the Town Building Committee and its Chairman Paul Beaudin; without their dedication the project would not have become a reality. An Open House will be held on Monday, March 1, 1999, from 3:00 to 7:00 P.M.

We would like to take the opportunity to officially welcome the many new full-time employees who have joined our staff during 1998. Recreation Director Tara Tower, Solid Waste Working Manager Paul Beaudin, Public Works Employees Michael Harrington and David Beaudin, Police Officers Jose Pequeno' and Michael Schumann and Dispatcher Michael McCarthy. Long-time Police Chief Michael Peltier retired on July 31, 1998, and the Board of Selectmen recently announced that Theodore (Ted) P. Smith will be joining the Department as its' new Chief on March 1, 1999. A welcoming ceremony will be held for Chief Smith during our Open House on March 1st.

The Board of Selectmen and Teamsters Local Union #633 ratified contract negotiations during the Fall of 1998, and voters will be asked at the 1999 Annual Town Meeting to vote in favor of the 3-year contract. The Contract begins 4/1/99 and provides for wage increases of 1.75%, 3.5%, & 3.5% over 3 years plus 100% family health insurance coverage and bargaining unit members picking up 50% of future premium increases in health insurance.

The street-naming portion of the E911 process was officially completed in 1998, and the Board of Selectmen formally accepted the Street Name Maps on October 23, 1998. Official copies of the maps have been distributed to the Police and Fire Departments, and the Town is working in conjunction with State Officials to complete the house numbering in 1999. It seems that we have been trying to reach this goal for

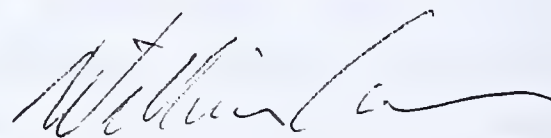
the past three years, however this year it is within our grasp. Notification of your new house number will be sent by First Class Mail, and the Town will be working closely with Postal Officials and Bell Atlantic to ensure proper addressing for emergency services, mail service and telephone service.

"Town Talk" was distributed three times in 1998, and our goal again this year will be to publish quarterly. Our Fall edition was our largest yet, with 6-full pages of information. Please feel free to stop by or call with suggestions for articles or improved circulation. Your input is welcome.

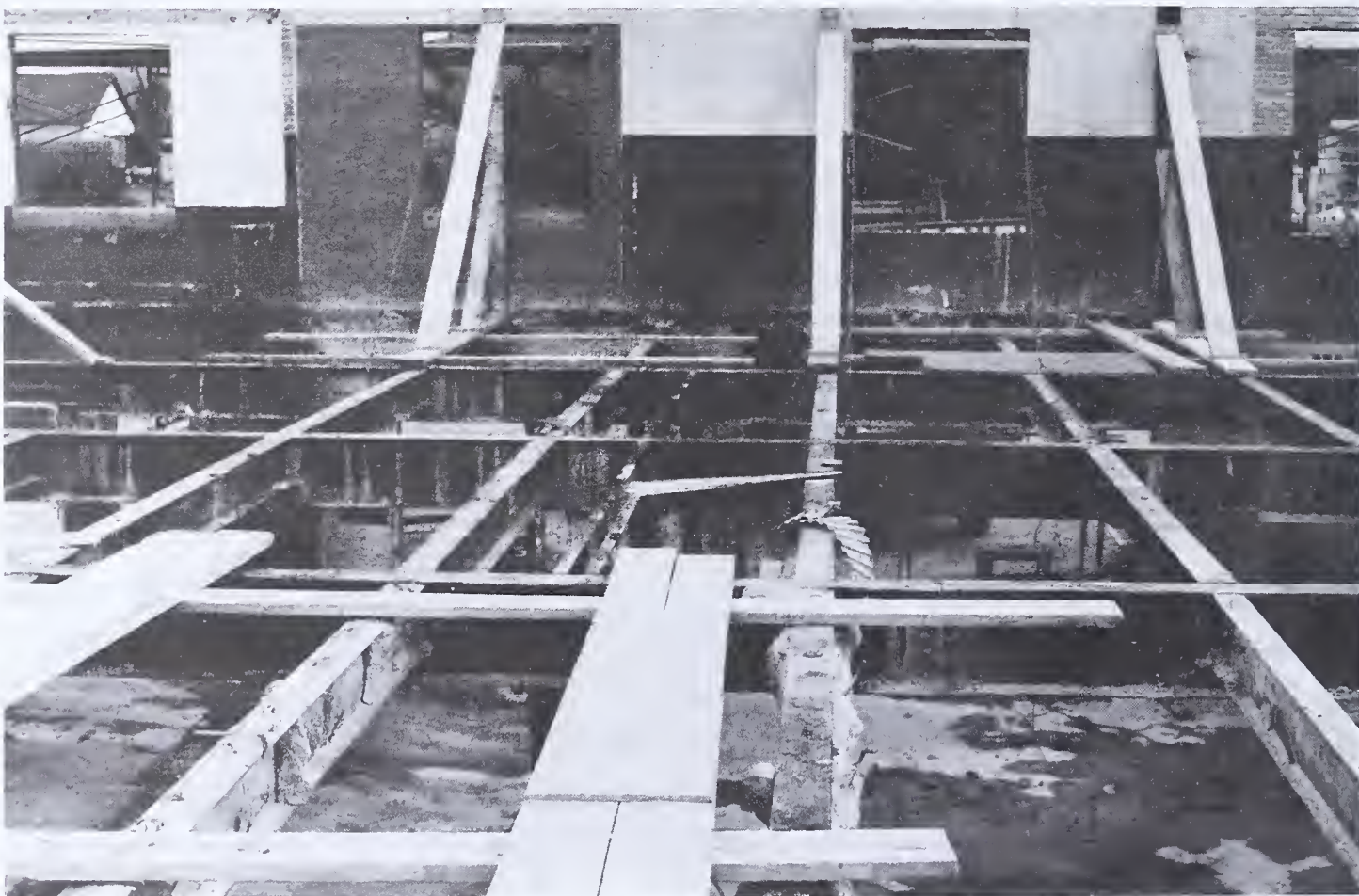
We would like to take the opportunity to thank each of the Committee members who gave their time and energy to serve the Town during 1998, as well as all of the Town employees for their support and dedication.

Respectfully submitted,

Board of Selectmen

A handwritten signature in dark ink, appearing to read "William Conn", with a long, sweeping horizontal stroke at the end.

William Conn, Chairman



Lincoln Public Library
1998 Annual Report

Adult fiction	3723	Adult non-fiction	1713
Juvenile fiction	2812	Juvenile non-fiction	794
Videos	3049	Books on Tape	589
Inter-Library Loans (borrowed)	241	Inter-Library Loans (loaned)	140

Our Library has seen tremendous growth in the technology area, with the monies received from the Title II Grant, we have increased our Internet access to 4 computer terminals, doubling our internet capabilities. This year we also added a 56K frame relay, given to us by Cabletron, making connecting to the internet very fast.

With the help of a wonderful corp of volunteers, we have been able to submit all of our collection for automation. We have received all the equipment and software to implement the Electronic Card Catalog, and it will be up and running within the next few months.

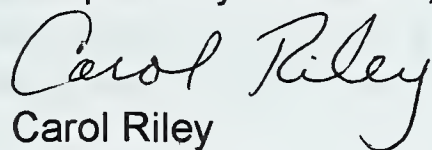
The Summer Reading Program "Live Free and Read" this past summer was a huge success, with the children reading over 500 books. We had several programs, arts and crafts, and a Pizza Party to end the program.

Our book discussion group is still meeting monthly, and we have had several other programs for adults, such as readings by authors, a Traveling Photo Exhibit and a Slide show on Nicaragua, and our annual Book & Bake Sale was a great success.

We held a Raise the Flag Beanie Baby Raffle, to benefit a much needed flagpole, we raised \$450.00 to purchase the flagpole. Thanks to Public Works for installing our flagpole, as well as to Jackie Champy for getting us a flag that has flown over the U.S. Capitol Building.

Hopefully, this report finds all the residents of Lincoln in good spirits and good health.

Respectfully submitted,



Carol Riley
Library Director

1998 Police Department Annual Report

During the course of 1998 this department went through many changes, both in the areas of personnel and structurally.

The police department normally sees minimal personnel turnover, allowing you, a Lincoln Resident, to learn who we are for the most part, but this year we had three of our members leave. Chief Michael Peltier retired after serving the town for 23 years. Mike was not only well known in town, he was known and highly regarded among all of the New Hampshire Law Enforcement Community. I feel confident that we all wish Mike a very happy retirement.

We also lost Officer Richard Tyler to the Grafton County Sheriffs Department, Rick had been with the department for seven years. Officer Seth Cooper has moved along realizing a lifelong career goal becoming a Trooper for the New Hampshire State Police. We wish both Rick and Seth the best of luck in their Law Enforcement Careers.

This change left us with three vacancies to fill. During the month of October we were able to promote Jose Pequeno from a part-time officer to a full-time officers position. He will be attending a twelve week police academy beginning the first week of January 1999. Michael Schumann then joined our department. Mike was working for the town of Waterville Valley as a police officer and has already attended the New Hampshire Police Academy. Both officers bring with them experience and knowledge that will be a great asset to this department and the town as a whole. I hope you will have a chance to meet them and welcome them to the community.


Many of you had the opportunity to meet with the members of MRI, the consulting group conducting the Police Department study and the search for a new Chief of Police. As the Interim Officer in Charge it was a great experience to work with both (ret.) Major Thomas Kennedy and (ret.) Chief Robert Babineau in their roles as Police Manager and study committee members. Although it really occurred in 1999, I can sneak it in to this report, a new Chief of Police has recently been appointed, Theodore P. Smith will take command of the Lincoln Police Department effective March 1, 1999. Chief Smith is coming to us from Troy, New Hampshire where he is currently their Chief of Police. I hope you will take a moment, once he is on board, to stop in and welcome him to the area.

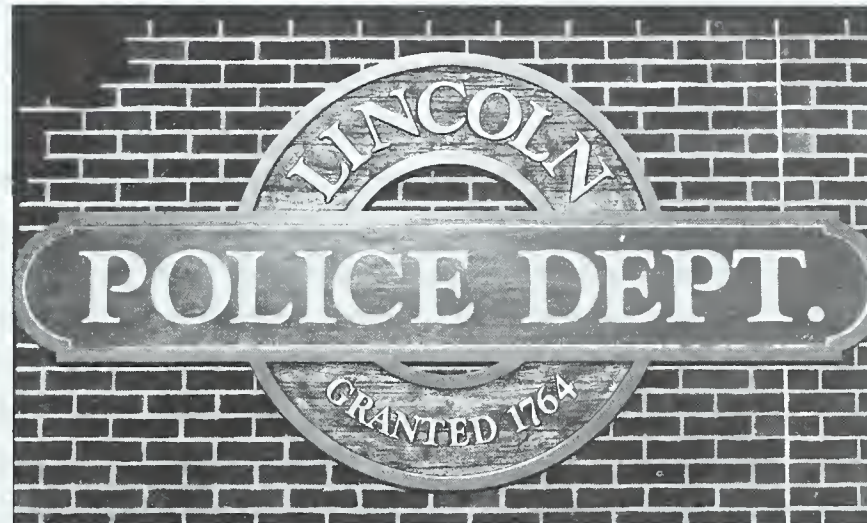
Structurally we saw many changes over this past year. The first few months we were in our familiar surroundings, the downstairs of the town building. We then faced the task of packing our collection of goods, deciding what we could store and what we needed for our day to day job responsibilities. If you have ever had to move you will have some idea of just how much fun it was trying to conquer this minor mountain of a job, but we served the move and joined our new, temporary, neighbors at the Depot Plaza. It was an interesting several months, and not wanting to take up too much room in this report, I will leave it at that.

I am preparing this report after having just moved back to our renovated police station. Even though, at this point, we are working out of boxes, our new work area is beyond words. It is what we needed to perform our jobs at a level you, as our supporting community, can be proud of.

On behalf of the members of the Police Department and Communications Center, I would like to thank you for the support and understanding that you have given us during the many changes of 1998.

Sincerely Submitted,


Lieutenant Joseph G. Chivell, II
Officer in Charge



LINCOLN POLICE DEPARTMENT ACTIVITY 1998

CRIMINAL INVESTIGATIONS (*)	547
FIELD INTERVIEWS (*)	1093
ARRESTS (ADULT)	415
ARRESTS (JUVENILE)	19
RESTRAINING ORDERS	21
MOTOR VEHICLE STOPS	2,831
PARKING TICKETS ISSUED	119
MOTOR VEHICLE ACCIDENTS	98

(*) Utilizing the IMC Records Management software we have re-defined areas of criminal investigations and implemented field interviews.

Fire Department Annual Report 1998

During 1998, the Lincoln Fire Department once again responded to an excess of one hundred fire alarms consisting of a variety of emergencies. Firefighters continue to respond in good numbers ready for what dangers await to protect our community.

A high priority in the department is training, and this year is no exception. Numerous topics such as our annual breathing apparatus certification, LP Gas emergencies with live fire practical courtesy of the Franconia Gas Co., Terrorism at the New Hampshire Fire Academy, and a pumps and pumping course in Lincoln as part of the New Hampshire Fire Academy outreach program including state of the art Pumper and equipment to round out our annual training program.

To add to this list some of our firefighters attended the Twin State Mutual Aid Fire School completing classes from rookie to basic rescue, to wildland firefighting last June. As usual every first and third Wednesday of the month are our regular training meetings which include topics such as preplanning buildings, Framatome/Burndy Corp., water supply, extrication, emergency vehicle response sponsored by the New Hampshire Municipal Association and DART helivac to name a few. As you can see, we are constantly improving our skills to serve this community as best we can.

Some of the other activities the fire department is involved with are the updating and addition of standard operating procedures, upgrading of a computer system for more efficient record and inventory keeping, replacement of out dated personal protective equipment and breathing apparatus to remain in code with the NFPA and training materials to keep current with the ever changing demands of the fire service. A committee to study a new fire engine was formed this past summer and spent over one hundred man hours meeting, visiting other fire stations to see other pumpers and talking to salesmen of various manufacturers for specifications and cost figures. At this writing we are prepared to go to bid on this project however, it will be delayed for another year as decided by the selectmen.

The Fire Department has again admitted two new junior firefighters to our ranks, Rory Grant and Dan Gilman. This program becomes essential, for even though they are limited in their participation in actual firefighting they train right along with the other firefighters thereby affording us future members who are trained and ready to go when they become of age.

Finally, once again the Fire Department would like to remind each of you to maintain your smoke and carbon monoxide detectors and with spring coming soon, if any outside burning is needed you must obtain a fire permit first.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Clifton Dauphine".

Clifton Dauphine, Fire Chief



REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing ANY outside burning. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are ten Forest Rangers who work for the New Hampshire Division of Forests and Lands, Forest Protection Bureau. State Forest Rangers are available to assist communities with forest fire suppression, prevention and training programs as well as the enforcement of forest fire and timber harvest laws. If you have any questions regarding forest fire or timber harvest laws, please call our office at 271-2217.

There are 2400 Forest Fire Wardens and Deputy Forest Fire Wardens throughout the state. Each town has a Forest Fire Warden and several Deputy Wardens who assist the Forest Rangers with forest fire suppression, prevention, and law enforcement. Early in 1998 we experienced an ice storm, which caused severe damage to forests of New Hampshire. This damage created a greater potential fire hazard as well as safety hazards to many areas of the state. Your local fire warden and Forest Rangers need your assistance in preventing wildfires in these hard hit areas and throughout the State. If you need assistance or information dealing with ice damaged woodlands, please call 1-800-444-8978.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments. This is a critical factor in controlling the size of wildland fires and keeping the loss of property and suppression costs as low as possible.

1998 FIRE STATISTICS

(All Fires Reported thru December 23, 1998)

<u>FIRES REPORTED BY COUNTY</u>		<u>CAUSES OF FIRES REPORTED</u>	
Belknap	44	Smoking	59
Carroll	89	Debris Burning	38
Cheshire	67	Campfire	29
Coos	18	Power Line	14
Grafton	43	Railroad	9
Hillsborough	232	Equipment Use	24
Merrimack	108	Lightning	16
Rockingham	121	Children	95
Strafford	64	OHRV	6
Sullivan	12	Miscellaneous	53
		Unknown	140
		Fireworks	6
		Arson/Suspicious	16
		Illegal	231
TOTAL FIRES	798	Rekindle	43
TOTAL ACRES	442.86	Disposal of ashes	19

TOWN OF LINCOLN, NEW HAMPSHIRE

ANNUAL MEETING WARRANT MARCH 9, 1999

THE POLLS WILL BE OPEN FROM 10:00 AM TO 6:00 PM

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Lin-Wood Public School in said Lincoln on Tuesday, the ninth (9th) day of March, next at 10:00 of the clock in the forenoon to act upon the following subjects:

**ARTICLES ONE & TWO WILL
APPEAR ON THE OFFICIAL
BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM**

Article # 1. To choose all necessary Town Officers for the year ensuing as follows: Selectman, Town Clerk, Moderator, Budget Committee, Trustee of Trust Funds, Library Trustees, and Cemetery Trustees.

Article # 2. To vote by Official Ballot on the amendment to the Lincoln Land Use Plan Ordinance, as proposed by the Planning Board.

**THE FOLLOWING ARTICLES WILL BE TAKEN UP DURING THE
BUSINESS MEETING BEGINNING AT 7:30 PM**

Article # 3. To see how much money the Town will vote to raise and appropriate to defray town charges for the purposes of General Government; Public Safety; Highways, Sanitation, and Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest for the ensuing year, exclusive of all special and individual warrant articles.

(The Budget Committee recommends **\$2,616,797** and the Board of Selectmen support this recommendation.)

Article # 4. To see how much money the Town will vote to raise and appropriate to the **Fire Department Truck & Truck Equipment Capital Reserve Fund.**

(The Budget Committee recommends **\$25,000** be placed in this fund and the Selectmen support this recommendation).

Article # 5. To see how much money the Town will vote to raise and appropriate to the **Public Works Vehicles Capital Reserve Fund.**

(The Budget Committee recommends **\$50,000** be placed in this fund and the Selectmen support this recommendation).

Article # 6. To see how much money the Town will vote to raise and appropriate to the **Sewer System Rehabilitation Capital Reserve Fund.**

(The Budget Committee recommends the sum of **\$55,900** be placed in this fund and the Selectmen support this recommendation).

Article # 7. To see how much money the Town will vote to raise and appropriate to the **Police Department Equipment Capital Reserve Fund.**

(The Budget Committee recommends **\$32,929** be placed in this fund and the Selectmen support this recommendation).

Article # 8. To see how much money the Town will vote to raise and appropriate to the **Town Building Capital Reserve Fund.**

(The Budget Committee recommends **\$106,500** be placed in this fund and the Selectmen support this recommendation).

Article # 9. To see how much money the Town will vote to raise and appropriate to the **Community Building Capital Reserve Fund.**

(The Budget Committee recommends the sum of **\$25,000** be placed in this fund and the Selectmen support this recommendation).

Article # 10. To see how much money the Town will vote to raise and appropriate to the **Incinerator Closeout Capital Reserve Fund.**

(The Budget Committee recommends **\$1,000** be placed in this fund and the Selectmen support this recommendation).

Article # 11. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of **Solid Waste Facility Improvements** and to raise and appropriate the sum of ten thousand (\$10,000) to be placed in this fund and further, to designate the Selectmen as agents to expend money from this fund.

(The Budget Committee recommends **\$10,000** be placed in this fund and the Selectmen support this recommendation.)

Article # 12. To see how much money the Town will vote to raise and appropriate to the **Engineering and Planning Reserve Fund**.

(The Budget Committee recommends **\$5,000** be placed in this fund and the Selectmen support this recommendation.)

Article # 13. To see if the Town will vote to approve the cost item included in the collective bargaining agreement reached between the Town of Lincoln and International Brotherhood of Teamsters Local #633 of New Hampshire which calls for the following increases in salaries and benefits:

Year	Estimated Increase	Year	Estimated Increase	Year	Estimated Increase
1999	\$6,118	2000	\$9,605	2001	\$10,624

and further to raise and appropriate the sum of **\$6,118** for the 1999 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year.

(The Budget Committee recommends **\$6,118** and the Selectmen support this recommendation.)

Article # 14. To see how much money the Town will vote to raise and appropriate for the **Alternative Transportation Route (sidewalks and trails)** to be designated as a non-lapsing fund until no later than the end of the 2004 fiscal year.

(The Budget Committee recommends **\$15,250** and the Selectmen support this recommendation).

Article # 15. To see if the Town will vote, if article #13 is defeated, to authorize the governing body to call one special meeting, at its option, to address article #13 cost items only?

Article # 16. To see if the Town will vote, pursuant to RSA 80:80, to authorize the Selectmen to convey real estate tax liens or property acquired in default of redemption of tax liens, by sealed bid, public auction or in such manner as justice may require. This authority shall continue indefinitely until rescinded by future action of the Town Meeting.

Article # 17. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

Article # 18. Polling hours in the Town of Lincoln are now 8:00 a.m. to 7:00 p.m. Shall we place a question on the state election ballot to change polling hours so that polls shall open at 10:00 a.m. and close at 7:00 p.m., for all regular state elections beginning in 2002?

Article # 19. To transact any other business that may legally come before the meeting.

Given under our hands and seal this 8th day of February 1999.

William C. [Signature]
Dean A. [Signature]
Deanna L. [Signature]
Selectmen of Lincoln

A true copy of warrant, **Attest:**

William C. [Signature]
Dean A. [Signature]
Deanna L. [Signature]
Selectmen of Lincoln

Schedule of Proposed 1999 Capital Expenses

	Proposed	Selectmen's Recommended
Fire Truck & Equipment Capital Reserve \$126,848.91	50,000.00	\$25,000.00
Town Building Capital Reserve \$650,236.33	154,000.00	\$106,500.00
Public Works Vehicle Capital Reserve \$38,017.41	50,000.00	\$50,000.00
Revaluation Capital Reserve \$29,696.88	0.00	\$0.00
Road & Street Reconstruction Capital Res. \$115,602.23	91,000.00	\$0.00
Sewer System Rehab. Capital Reserve \$72,416.63	85,900.00	\$55,900.00
Water System Rehab. Capital Reserve \$24,998.34		\$0.00
Engineering & Planning Non-Capital Reserve \$79,214.38	5,000.00	\$5,000.00
Police Dept. Equipment Capital Reserve \$10,211.16	32,929.00	\$32,929.00
Community Building Reserve \$107,059.73	23,350.00	\$25,000.00
Incinerator Building Closeout Capital Reserve \$2,034.38	1,000.00	\$1,000.00
Solid Waste Facility Improvements	10,000.00	\$10,000.00
Subtotal	\$503,179.00	\$311,329.00
Capital Outlay		
Sidewalks & Trails (Alternative Trans. Route Segment 4)	15,250.00	\$15,250.00
	\$518,429.00	\$326,579.00
09-Feb-99		
Account Balances in Capital Reserves are Unaudited		

1999 Anticipated Income

LICENSES, PERMITS & FEES: (Account #3290)

Cable TV Franchise Fee	\$ 10,855.00
UCC Fees	2,400.00
Application Fees	3,755.00
Ordinance Revenues	31,000.00
Vital Records	1,000.00
Dog Licenses	700.00
	49,710

CHARGES FOR SERVICES: (Account #3401 - Income from Departments)

Recreation Department	\$ 8,354.00
Town of Woodstock (Rec. & Solid Waste) (\$44,901&\$115,560)	160,461.00
Recycling Revenue (includes Tipping Fees)	20,000.00
Police Department Special Details & Forest Service Patrol	32,000.00
Police Department Grant Income	3,228.00
CFNH Return of Contribution & Investment Income	3,674.00
PLIT Dividend	7,400.00
Electric Income from Loon	20,000.00
Income from Loon - Gaging Station	2,400.00
Water Tap Fees (for '85 debt payment)	16,959.00
Water Tap Fees (for ½ Water Treatment Plant Debt)	105,841.00
	380,317

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397



BUDGET OF THE TOWN/CITY

OF: Lincoln

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 99 to December 31, 99

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the above address.

BUDGET COMMITTEE

Please sign in ink.

Mark J. Suen
Edon LaBrecque
Pamela Dyer
James D. Dwyer
Joan Dwyer

DATE: February 3, 1999

Thomas R. Hirst
Wesley H. Reardon

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

1 2 3 4 5 6 7 8 9

ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. #	ART. #	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED	NOT RECOMMENDED
---------	---	---------	--------	--	--------------------------------------	--	---	-----------------	-----------------

GENERAL GOVERNMENT									
UNAUDITED									
4130-4139	Executive			149,103	144,876	155,861		155,861	
4140-4149	Election, Reg. & Vital Statistics			2,000	1,435	900		900	
4150-4151	Financial Administration								
4152	Revaluation of Property								
4153	Legal Expense			20,000	21,078	20,000		20,000	
4155-4159	Personnel Administration			232,385	199,084	239,594		239,594	
4191-4193	Planning & Zoning			8,005	5,631	6,406		6,406	
4194	General Government Buildings			16,400	55,989	28,880		28,880	
4195	Cemeteries			7,908	6,608	8,000		8,000	
4196	Insurance			42,000	42,848	41,300		41,300	
4197	Advertising & Regional Assoc.								
4199	Contingency Other General Government			50,000	-0-	50,000		50,000	

PUBLIC SAFETY									
4210-4214	Police			514,758	512,724	536,878		536,878	
4215-4219	Ambulance								
4220-4229	Fire			34,835	32,017	41,255		41,255	
4240-4249	Building Inspection								
4290-4298	Emergency Management			5,415	4,050	4,590		4,590	
4299	Other (Including Communications)								

AIRPORT/AVIATION CENTER									
4301-4309	Airport Operations								

HIGHWAYS & STREETS									
4311	Administration								
4312	Highways & Streets			200,154	148,362	208,508		208,508	
4313	Bridges								

1 2 3 4 5 6 7 8 9

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Appropriations		Actual		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATION	
		WARR. Prior Year As	ART.# Approved by DRA	Expenditures Prior Year		ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED	ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED

HIGHWAYS & STREETS cont.									
UNAUDITED									
4316	Street Lighting		44,400	39,654	44,000			44,000	
4319	Other Engineering		42,623	41,247	43,132			43,132	
SANITATION									
4321	Administration								
4323	Solid Waste Collection								
4324	Solid Waste Disposal		215,135	217,453	230,511			230,511	
4325	Solid Waste Clean-up								
4326-4329	Sewage Coll. & Disposal & Other		168,728	166,734	184,360			184,360	

WATER DISTRIBUTION & TREATMENT									
4331	Administration								
4332	Water Services								
4335-4339	Water Treatment, Conserv. & Other		175,837	156,851	173,239			173,239	

ELECTRIC									
4351-4352	Admin. and Generation								
4353	Purchase Costs								
4354	Electric Equipment Maintenance								
4359	Other Electric Costs								

HEALTH/WELFARE									
4411	Administration								
4414	Pest Control		3,650	2,700	-0-			-0-	
4415-4419	Health Agencies & Hosp. & Other		13,264	12,264	13,494			13,494	
4441-4442	Administration & Direct Assist.		13,500	7,719	10,500			10,500	
4444	Intergovernmental Welfare Payments								
4445-4449	Vendor Payments & Other								

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS		WARR.		Appropriations		Actual		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATION	
(RSA 32:3,V)		ART.#		Approved by DRA		Prior Year		RECOMMENDED		NOT RECOMMENDED	
ACCT: #								RECOMMENDED		NOT RECOMMENDED	
CULTURE & RECREATION											
UNAUDITED											
4520-4529	Parks & Recreation		82,924	71,863	81,588		81,588		81,588		
4550-4559	Library		49,228	43,924	49,695		49,695		49,695		
4583	Patriotic Purposes		6,705	6,587	7,355		7,355		7,355		
4589	Other Culture & Recreation										
CONSERVATION											
4611-4612	Admin.& Purch. of Nat. Resources										
4619	Other Conservation										
4631-4632	REDEVELOPMNT & HOUSING										
4651-4659	ECONOMIC DEVELOPMENT										
DEBT SERVICE											
4711	Princ.- Long Term Bonds & Notes		226,565	226,564	214,934		214,934		214,934		
4721	Interest-Long Term Bonds & Notes		237,197	237,197	221,816		221,816		221,816		
4723	Int. on Tax Anticipation Notes		1	-0-	1				1		
4790-4799	Other Debt Service										
CAPITAL OUTLAY											
4901	Land										
4902	Machinery, Vehicles & Equipment										
4903	Buildings		3,500	3,000							
4909	Improvements Other Than Bldgs.										
OPERATING TRANSFERS OUT											
4912	To Special Revenue Fund										
4913	To Capital Projects Fund										
4914	To Enterprise Fund										
	Sewer-										
	Water-										

1 2 3 4 5 6 7 8 9

Acct.	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATION	
			Prior Year As Approved by DRA	ART.#		ENSURING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED	ENSURING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED

OPERATING TRANSFERS OUT cont.									
UNAUDITED									
	Electric-					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	Airport-					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4915	To Capital Reserve Fund		625,300		1,086,694	311,329		311,329	
4916	To Exp.Tr.Fund-except #4917								
4917	To Health Maint. Trust Funds								
4918	To Nonexpendable Trust Funds								
4919	To Agency Funds								
SUBTOTAL 1			3,191,520		3,495,153	2,928,126		2,928,126	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount
	4	25,000		10	1,000
	5	50,000		11	10,000
	6	55,900		12	5,000
	7	32,929			
	8	106,500			
	9	25,000			

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3, VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

123456789									
UNAUDITED									
PURPOSE OF APPROPRIATIONS		WARR.		Appropriations		Actual		SELECTMEN'S APPROPRIATIONS	
(RSA 32:3,V)		ART. # Approved by DRA		Prior Year As		Expenditures		ENSUING FISCAL YEAR	
Acct.						Prior Year		RECOMMENDED	NOT RECOMMENDED
	Sidewalks & Trails	14	13,400	-0-	15,250			15,250	
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	15,250	XXXXXXXXXX		15,250	XXXXXXXXXX

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
TAXES			XXXXXXXXXX	UNAUDITED XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes				
3180	Resident Taxes				
3185	Timber Taxes		1,500	1,197	1,000
3186	Payment in Lieu of Taxes		52,739	52,739	52,739
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		50,000	26,799	25,000
	Inventory Penalties				
	Excavation Tax (\$.02 cents per cu yd)				
	Excavation Activity Tax				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		175,000	212,177	200,000
3230	Building Permits				
3290	Other Licenses, Permits & Fees		37,555	48,902	48,455
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		82,883	57,750	57,750
3352	Meals & Rooms Tax Distribution		20,219	20,219	20,219
3353	Highway Block Grant		20,629	20,692	20,120
3354	Water Pollution Grant		27,722	27,722	26,244
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Water Filtration Grant Other (Including Railroad Tax)		58,473	52,021	53,966
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		411,535	359,275	380,317
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		10,350	8,200	5,000
3502	Interest on Investments		50,000	60,877	50,000
3503-3509	Other				
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
INTERFUND OPERATING TRANSFERS IN cont.		XXXXXXXXXX	XXXXXXXXXX	UNAUDITED XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds			461,394	
3916	From Trust & Agency Funds				
OTHER FINANCING SOURCES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				
	DRA Approval 12/98				
	Amts VOTED From F/B ("Surplus")			30,435	
Fund Balance ("Surplus") to Reduce Taxes			500,000	630,000	400,000
TOTAL ESTIMATED REVENUE & CREDITS			1,498,605	2,070,399	1,340,810

****BUDGET SUMMARY****

	SCHOOL BOARD'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from page 5)		2,928,126
SUBTOTAL 2 Special Warrant Articles Recommended (from page 6)		15,250
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 6)		6,118
TOTAL Appropriations Recommended		2,949,494
Less: Amount of Estimated Revenues & Credits (from above, column 6)		1,340,810
Estimated Amount of Taxes to be Raised		1,608,684

IMPORTANT LOCAL PHONE NUMBERS

Police, Fire & Ambulance	EMERGENCY	911
Selectmen		745-2757
Town Clerk & Tax Collector's Office		745-8971
Engineering/Planning Office		745-8527
Town Office	FAX	745-6743
Communications Center		745-2238
Police Department		745-2238
Fire Department		745-2344
Kancamagus Recreation Area		745-8673
Public Works Department		745-6250
Water Treatment Plant		745-9306
Solid Waste Facility		745-6626
Public Library		745-8159
Lin-Wood Medical Center		745-8136
Lin-Wood Chamber of Commerce		745-6621
State Cable TV		1-800-552-0382

Lincoln - Woodstock Recreation Department's 1998 Annual Report

In the spring of 1998 the Recreation Department began printing a monthly newsletter to help publicize programs and events. The newsletter is called the "Lincoln - Woodstock Recreation News", and is available at both town offices, as well as in various community locations. Special thanks to Debbie O'Connor for publishing this newsletter, and to Becky Noseworthy for her help in distributing it to the community. If you would like to be added to the mailing list to receive your copy, please call the Recreation Department and give your name and address.

In 1998 the Recreation Department was able to complete several projects at the Kanc. Recreation Area. Due to funding that was allotted by the Lincoln-Woodstock Rotary this fall: the dugouts received new screening and needed repairs; the interior stairways received railings; emergency exits were repaired according to code; closets for program supplies were enclosed; and Formica counter tops were added in food preparation areas. Other town funded maintenance projects included: lighting the sledding hill; replacing a broken window in the Top Hut; adding lighted exit signs and other interior & exterior lights to finish addition work; placing a permanent fuel drum at the top of the slope; and the addition of a new tot swing to the playground.

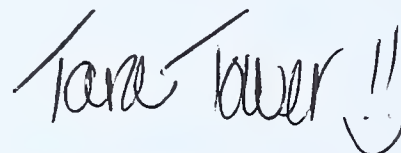
This year the Recreation Department offered 29 programs & 2 events for all ages of the community. New 1998 programs included: A Hershey Track & Field team that trained very hard to compete at the State Meet in Rochester, NH in July; and December's Vacation Week Activities that included activities for K-6th Graders & Middle School Students daily from 10am-2pm.

Program use percentages for 1998 were: Lincoln 50% Woodstock 50%

The Lincoln- Woodstock Friends of Recreation offered many annual community events during 1998. These included: Ski Race Events; Memorial Day Yard Sale; 4th of July Games & BBQ; Holiday Craft Fair; and Just for Kids Shopping Day. The Friends of Recreation use some of these events as fund-raisers for special community projects. This year the Friends of Recreation purchased a "Nice Ice" rink liner. This liner will be used on an annual basis to locate the skating rink under the lights, and closer to the building.

The Lincoln-Woodstock Recreation Department would like to thank the many residents, participants, volunteers, other town departments, coaches, and sponsors who give their time and energy each year. Without all of your help and support we would not be able to keep offering such a wide variety of quality programs!

Respectfully Submitted,

A handwritten signature in black ink that reads "Tara Tower!!". The signature is written in a cursive, flowing style with two exclamation points at the end.

Tara Tower, CLP
Recreation Director

ENGINEERING DEPARTMENT
PLANNING DEPARTMENT
COMPLIANCE OFFICE

Annual Report for 1998

1998 proved to be another year of substantial workload, involving a variety of municipal projects and activities. The more substantial engineering project activities involved:

- Final Inspection and Project Administration for the Close-Out of the 1997 Wastewater Treatment Facility's Lagoon Embankment and Outfall Relocation Project, involving extensive coordination with the US Federal Emergency Management Agency and the NH Office of Emergency Management.
- Design and Construction Inspection/Administration of the 1998 Church Street Pavement Reclamation and Sidewalk Project.
- Final Inspection and Project Administration of the 1997 Franklin Street Water System Improvements Project, involving extensive coordination with the US Rural Economic and Community Development Agency.
- Design and Construction Administration of the 1998 Franklin Street Reclamation Project.
- Design Phase Coordination with the NHDOT and Easement Acquisition Activities for the NHDOT's Transportation Enhancement Projects involving New Sidewalks on Main Street and the Upgrading/Extension of The Penstock Trail.
- Contract Administration of the Aerator Energy Enhancement Project and Lighting Replacement Projects at the Fire Station, Library and WWTP Building.
- Primary Staff Contact during preparation of the 1998 Capital Improvements Program by the Planning Board.
- Engineering Management of Activities for the WWTP Groundwater Permit Project.
- Primary Coordinator with The NH Wetlands Bureau During the Town Acquisition of an Emergency Permit for Repairs at the "Old Dam."
- Design Engineer for the Town Hall Site Plan.
- Contract Administration for the Field Survey Performed on Mansion Hill Rehabilitation/Relocation Project.
- Administration for the Close-Out of the Ash Removal Project at the Solid Waste District, involving coordination with Selectmen of both communities, the District's Consultant and 2 agencies of the NH Department of Environmental Services.

- Preparation of the Request for November, 1998 Proposals for the Townwide Water Study that will be Prepared in 1999.
- Contract Administration for the Field Survey Being Performed in 1999 for the Cold Springs Well Utility Encasement Repair Project.
- Continuation of Training Related to the CADD Station

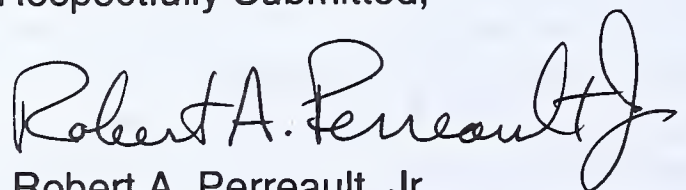
Additionally, staff duties were performed as Town Planner. Many of such tasks overlap into the engineering sector, such as drainage, sewer and traffic reviews for the applications submitted before the Planning Board. Additionally, however, the planning duties include: contract administration of contracts between the Planning Board and the North Country Council, constant coordination with Cindy Rineer, telephone discussions and meetings with applicants as proposals proceed through the review process, attendance at workshops and submission of planning recommendations to the Planning Board, and, authoring draft documents for consideration by the Planning Board.

Additionally, staff duties were performed as Compliance Officer. Issuance of building permits, certificates of occupancy and sign permits are the more visible tasks, but the work also involves interpretation of the existing land use ordinances for the Town as well as enforcement responsibilities. In Lincoln, there is obviously more work to be performed in these areas than can be accommodated in the time allocated to complete the tasks.

Representation on committees for the Town include the Transportation Committee of the North Country Council and activity on a review team critiquing work product involving flood mitigation activities that is being prepared by a joint effort of the NH Office of Emergency Management and the NH Association of Conservation Districts

In closing, special thanks are extended to Secretary Cindy Rineer for her ever diligent assistance in a variety of responsibilities throughout the year and to Planning Board Chairman Tom Adams for his genuine commitment to improve the comprehensive planning process within the Town. Bill Willey and the Public Works Crew are also singled out so that they know of my sincere appreciation for their prompt and helpful response to my myriad of requests thrown at them throughout the year.

Respectfully Submitted,



Robert A. Perreault, Jr.
Town Engineer
Town Planner
Compliance Officer

February 3, 1999

DEPARTMENT OF PUBLIC WORKS ANNUAL REPORT FOR 1998

The Public Works Crew began 1998 with the usual weather-related departmental tasks (plowing, sanding and salting). A new water line was installed on Connector Road Bridge, to replace the 1940 transit line that was in need of repair.

In April, we relocated the Town Offices personnel to their temporary office location at The Depot complex. During the renovation of the Town Hall building, we installed a new 6" water main line. The town's CAT loader was sandblasted and painted this year.

In order to better maintain West Street, in terms of snow plowing and fire protection, a swinging gate was installed. The Public Works Crew assisted in the installation of the new sign located at the entrance to the Linwood Public School.

Along Main Street, the granite curbing was sandblasted and the center lines and parking spaces were painted. New monitoring wells were installed behind the Information Center, in order to monitor the groundwater in the vicinity of the town's sewer lagoons.

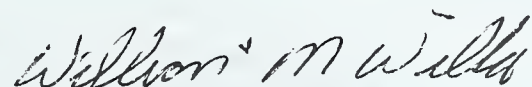
In September, we installed the fiber optic conduit from the high school to the Lincoln Public Library on Church Street. Steel beams were installed on the town's salt shed to better support the roof system.

Townwide projects included the flushing of hydrants and exercising of water main line valves, as well as cleaning and repairing catch basins and sewer manholes. Water meters were read in the spring and fall in order to obtain a baseline figure of water usage.

In December, the crew installed the holiday banners along Main Street and Route 3. A new 8" ductile water main was installed on Franklin Street, in order to address freezing problems that have occurred in the past.

The Department underwent several personnel changes during the year, including the departure of Clifton Dauphine and Steve Libby and, the hiring of Mike Harrington and David Beaudin. I would like to take this opportunity to thank the "public works crew" for their efforts and support during 1998.

Respectfully submitted,



William M. Willey
Public Works Superintendent

PLANNING AND ZONING
ANNUAL REPORT FOR 1998

Lincoln Planning Board

The membership of the Planning Board saw several changes during 1998. Chairman Rick Kelley resigned his position as chairman in mid January, with Thomas Adams graciously accepting the chairman's position. In mid August the members of the Planning Board reluctantly accepted Rick Kelley's letter of resignation from the Planning Board, resulting in Paul Beaudin becoming a Member of the Planning Board and Louis Bossie moving into the position of First Alternate. Mr. Ivan Saitow was appointed as Second Alternate to the Board in August, 1998, which brought the Planning Board membership to full capacity. In December, Louis Bossie resigned from the Board, resulting in Ivan Saitow moving into the position of First Alternate. Mr. Daryl Lavigne was appointed as Second Alternate to the Board in early January, 1999.

The Planning Board members for 1998 and their meeting attendance for the year was as follows:

Rick Kelley	Chairman/Member	5 of 14
Pat McTeague	Vice Chairman	18 of 20
Joe Chenard	Clerk	13 of 20
William Conn	Selectmen's Rep.	12 of 20
Tom Adams	Member/Chairman	17 of 20
Paul Beaudin	Alternate/Member	12 of 20
Louis Bossie	Alternate	9 of 19
Ivan Saitow	Alternate	5 of 5

Lincoln Zoning Board of Adjustment

The changes in the membership this year included the appointment of Ron Comeau as Member to the Zoning Board of Adjustment in June, 1998. Also in June, the members of the Zoning Board of Adjustment reluctantly accepted Floyd Murphy's letter of resignation from the Board. In October, Mr. Ira Nason was appointed as a Member of the Zoning Board of Adjustment and Member Ron Comeau accepted the position of Vice Chairman to the Board.

The Zoning Board of Adjustment for 1998 and their meeting attendance for the year was as follows:

Joe Chenard	Chairman	3 of 7
Floyd Murphy	Vice Chairman	3 of 3
Ron Comeau	Member/Vice Chairman	5 of 5
Duncan Riley	Selectmen's Rep.	6 of 7
Wilfred Bishop	Member	6 of 7
Ira Nason	Member	3 of 3

Planning Board Key Issue Committees

Without a doubt, the presence and energy demonstrated by the work of the Key Issue Committees proved, collectively, to be the "Planning Achievement" of the year. The ability of a Town with such a small year round resident population to sustain continuing focus in each of the 4 topics is nothing short of commendable. Planning Board Chairman Tom Adams played a major part in this achievement with his never ending commitment to coordinate with Committee Coordinators, communicate with staff and attend, attend, attend the many, many meetings. Participation on the key issue committee during the year included:

Communication Committee

Kristen Corbeil	Katya Maiser
Wilfred Bishop	Nancy McIver
Connie Fuldman	Carol Riley
John Hettinger	Ivan Saitow
Michael King	Lorraine Wright

Community Facilities Committee

Bill & Jean Hallager	Deanna Huot
Tom Adams	Carol Jamison
Krystina Ahlman	Liz Lambregtse
Rev. Roger Bilodeau	Tony Mure
Stacy Bossie	Steve Noseworthy
Kristin Corbeil	Mike O'Connor
Ed Costa	Janet Peltier
Leon DePalma	Carol Riley
David Dovholuk	Elisa Smith
Bruce Engler	Steve Smith
John Hettinger	Justin Stratton

Economy Committee

Christine Weissbrod	Katya Maiser
Bill Hallager	Patricia McTeague
Lori Hogan	Charlie Phalen
Jon LaBrecque	Ivan Saitow
Don Lantz	Ted Sutton

Main Street Committee

Anne Zamzow	Steve Horan
Tom Adams	Liz Lambregtse
Ruth Bossie	Don Lawton
Danny Bourassa	Danielle Riley
Ron & Beth Comeau	John Stack
Fred Fink	Ted Sutton
Lori Hogan	Rick Weissbrod

1998 Capital Improvements Program Committee

Initially, the Planning Board determined that it would act as a "committee of the whole" to prepare the 1998 Capital Improvements Program, but other priorities impacted schedules. Thereafter, a task committee (comprised of Tom Adams, Deanna Huot and Bob Perreault) was created to prepare the draft program. The 1998 Capital Improvements Program was adopted on November 11, 1998.

Other 1998 Activity

The March, 1998 Town Meeting adopted the amendment to the Lincoln Sign Ordinance (pertaining to typographical errors that existed in Article II) and an amendment to the Lincoln Land Use Plan Ordinance (pertaining to fences).

Planning Board application review activity in 1998 involved several non-residential proposals, including the continued expansion of Pollard Brook Resort, approval of a new automotive supply store (Noseworthy's), approval of a drive-thru pharmacy (Rite Aid), approval of an 81-unit hotel (Creative Hotels, Inc.), approval of a health care facility (Kancamagus Family Health Center) and approval of several underground tank removals/replacements. Compliance matters associated with site plans approved in past years were addressed by the Board in early 1998.

The continuing process of updating the draft Village Center Plan remained a priority of the Planning Board during 1998. Utilizing information obtained from the 1997 "Public Forum" and the 1997 Community Survey, the Planning Board established four (4) "Key Issue" committees (the Communication Committee, the Community Facilities Committee, the Economy Committee and the Main Street Committee) to address specific issues pertaining to the draft Village Center Plan.

Each of the four committees met several times during 1998 in order to formulate their respective recommendations to the Planning Board. The Planning Board has reviewed and critiqued the committee reports and is presently in the process of finalizing the few uncompleted sections of the draft Village Center Plan document in order that a Public Hearing can be scheduled for early 1999.

In October, 1998, the Planning Board established the creation of a Sign Ordinance Task Committee, which is to complete its work such that it will enable the Planning Board to consider major modifications to the Lincoln Sign Ordinance before the March, 2000 Town Meeting. The task committee is comprised of: Joe Chenard (Chairman), Richard Savoy, Mark Houde, Ted Sutton, Rick Weissbrod, Bob Perreault (in an advisory role), Board of Selectmen Representative (in an advisory role), Paul Beaudin (alternate) and Toni Nelson (alternate-at-large).

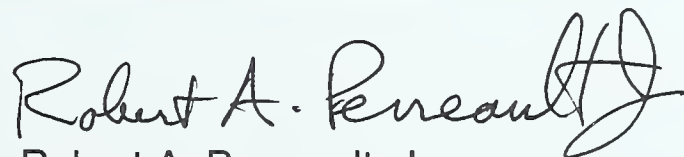
In September, 1998, the Planning Board agreed to pursue "trial community" status in the NH Community Indicators Project that has spun off from the New Hampshire Comparative Risk Project.

The March, 1999 Town Meeting is being requested by the Planning Board to consider an amendment to the Lincoln Land Use Plan Ordinance to revise the present zoning designation for Lot 6 (38.46 acres) as shown on Tax Map 4 from its existing designation as "Rural Residential" to "General Use."

During 1998, the Zoning Board of Adjustment met seven times for consideration of several variance requests (pertaining to construction within setback areas and use of commercial sites without requiring off-street parking), two special exceptions, which were granted for health care facilities within the Village Center district and two appeals of administrative decisions, both of which were denied, that pertained to issuance of building permits.

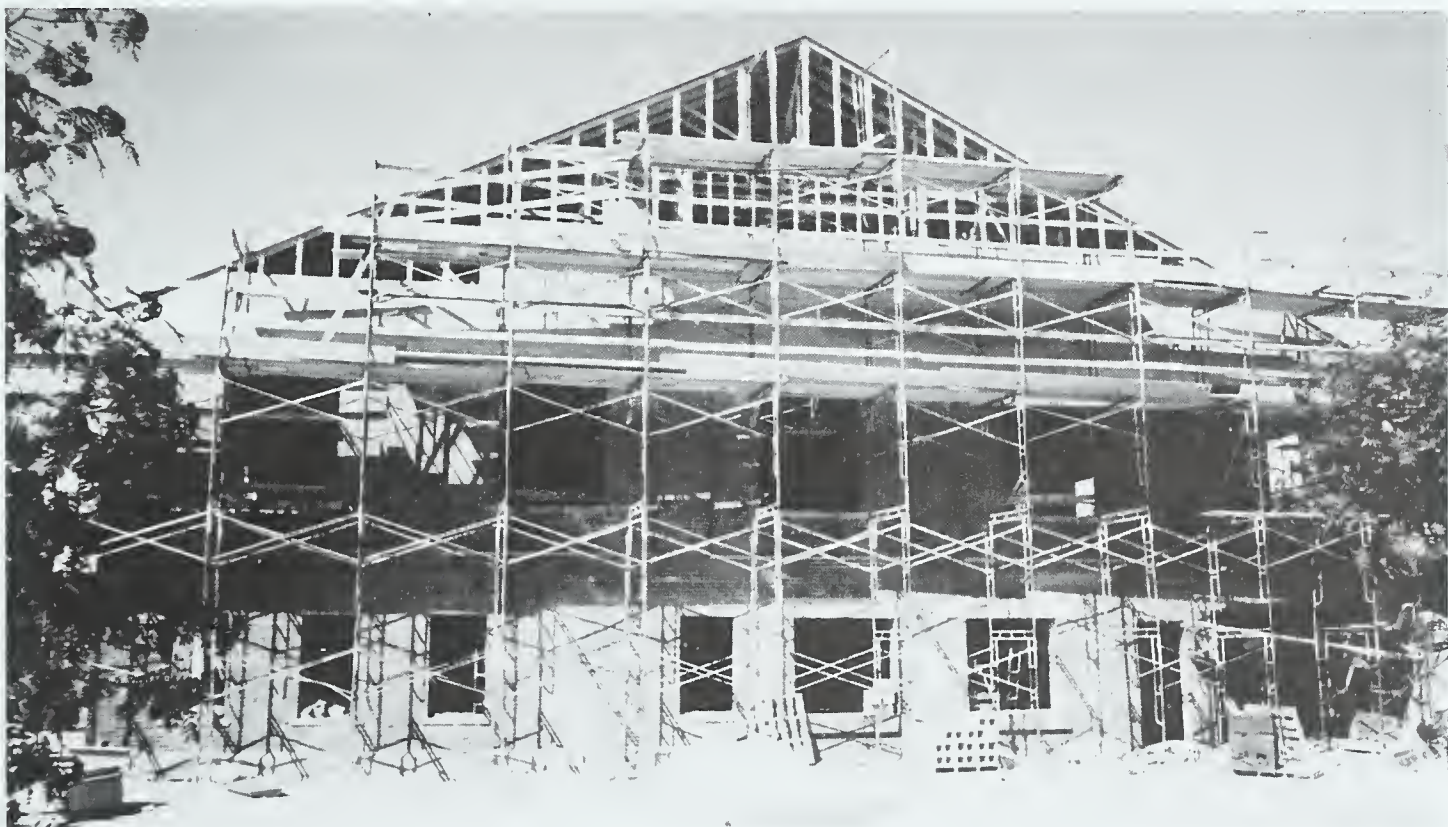
As usual, the "planning issues" that loom on the 1999 horizon are sure to create exciting dialogue and maintain the high level of community interest that has prevailed since the 1997 Community Forum.

Respectfully submitted,



Robert A. Perreault, Jr.
Engineer/Planner-Compliance Officer

February 3, 1999



1998 Emergency Management Annual Report

Since I was appointed to the position of Director in October, we have started to update the Emergency Management Plan, and hope by the end of the first quarter to have a revised plan.

During 1998, the Emergency Management Department in conjunction with the Selectmen's Office applied for a grant, which would assist in funding the new Emergency Generator for the Town Office. We are presently awaiting confirmation of the grant amount and disbursement of funding. Late in 1998, the Department in conjunction with the Police Department began working on a grant application to assist in funding the new Dispatch Console and Radio Equipment, which will benefit all Town services. During 1999, we will continue to apply for any grant opportunities, as they become available.

We are currently planning a Mass Casualty Drill for the spring of 1999, similar to the drills held in 1997 and 1998. These drills are necessary training programs for Ambulance, Fire and Police Department personnel.

I look forward to your continued support of Emergency Management in 1999, and if you should have any questions or concerns, please feel free to call my office at 745-2249.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mark D. Chevalier", with a long, sweeping horizontal line extending to the right.

Mark D. Chevalier
Emergency Management Director

1998 Health Officer's Annual Report

During 1998, there were many changes in the State regulations regarding Day Care Licensing, which includes inspection of safety aspects of the facility, as well as sanitary, chemical storage, and electrical hazards all of which are important to the children and families of those utilizing public day care in Lincoln.

Also in 1998, I handled numerous complaints relative to Dumpster issues. I would like to thank the businesses who responded quickly to my requests to have their dumpster emptied on a regular basis and to keep them appropriately covered to prevent unpleasant smells and animal problems.

I am looking forward to serving the community in 1999, and should you have any questions, or concerns please do not hesitate to call me at 745-2757.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Mark D. Chevalier", with a long horizontal flourish extending to the right.

Mark D. Chevalier
Health Officer

Lincoln/Woodstock Transfer Station & Recycling Report

1998

During 1998 the Lincoln/Woodstock Solid Waste Facility underwent many changes, including converting the old system of incineration to Solid Waste Transfer and Recycling.

The following represents the quantities of solid waste and recycling processed at the Facility.

	TONS	COST	REVENUE	COST AVOIDANCE
ASH	182.11	12,027.00		
COMINGLE	100.00	7,243.00		
MSW	511.00	31,089.00		
NEWSPRINT	40.63	286.00		2,129.00
SCRAP STEEL	102.41	1,520.00	3,393.00	4,502.00
WASTE OIL	925.00 gal.	-		
C & D	377.13	34,238.00	24,390.00	
CARDBOARD	116.00	-	5,415.00	7,076.00
TEXTILES	3.00	-		183.00
BRUSH	108.00 yd.	1,342.00	1,565.00	223.00
FRY GREASE	820.00 gal.	240.00	410.00	
TOTAL	***1,432.28	87,985.00	35,173.00	**14,113.00

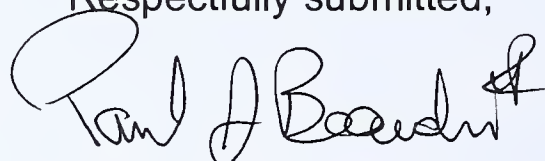
*** Does not include waste oil, brush, fry grease, or yard waste compost.

** Cost avoidance by recycling, is equal to the current disposal rate multiplied by the tons recycled.

Percentage recycle equals 25.2%, not including waste oil, brush, fry grease, or yard waste compost.

I would like to thank everyone for their efforts in regards to recycling. Your recycling efforts continue to be an important component of our community Solid Waste Management. We have reduced the amount of solid waste that is hauled to landfill and also generated revenue that helps reduce the operation cost of the Facility. Continued careful recycling is critical in order to meet our State-recycling goal of 40%. It is also important to BUY recycled products whenever possible, this helps "close the loop" and assist in creating a demand for recycled materials. With your help we will continue to try to improve the way that we dispose of our Solid Waste. I hope that these changes do not cause you too much inconvenience.

Respectfully submitted,



Paul J. Beaudin, II
Solid Waste Working Manager

REPORT TO THE TOWNS AND CITIES IN DISTRICT ONE

By Councilor Ray Burton

As one of your elected officials, I am honored to report to you as a member of the New Hampshire Executive Council. This five member elected body acts much like a board of directors of your New Hampshire State Government in the Executive Branch.

In my twentieth year representing this District with 98 towns and four cities, there are many changes I've seen and been a part of in the past. My focus in this report to you is toward the future and some suggestions on how you as citizens might be encouraged to participate in the future.

The following are some ideas and suggestions. The Governor and Council have a constitutional and lawful duty to fill dozens of boards and commissions with volunteer citizens. If you are interested in serving on one or more of these volunteer posts, please send me your resume at the State House and I'll see that it is passed on to Kathy Goode, Governor Shaheen's liaison to the Executive Council, or you may wish to send them directly to the Governor's Office, State House, 107 North Main Street, Concord, NH 03301.

Other resources available to your town/city/county include 10 million dollars (\$10,000,000) through the Community Development Block Grant program at the **Office of State Planning**. Call Jeff Taylor at 271-2155 to see if your town or area qualifies.

Annually there is available some 10 million dollars (\$10,000,000) available through the **New Hampshire Attorney General's Office** for innovative programs for drug and law enforcement , stress programs dealing with youth at risk, assistance to victims, and special programs for victims of domestic violence. For information call Mark Thompson at 271-3658.

Communities may request assistance through the **NH National Guard Army**, General John Blair's Office, for services such as a Drug Detection Dog, Community Presentations on Drug Demand Education and Career Direction Workshops. Telephone number is 225-1200.

The **Office of Emergency Management** at telephone number 1-800-852-3792 is the proper call when an emergency develops in your area such as floods, high winds, oil spills and ice jams.

State and Federal Surplus items may be purchased at minimum cost. Call Art Haeussler at 271-2602 for a list and newsletter.

In **New Hampshire Correctional Industries**, there are many products and services of use to towns, cities and counties such as street signs, vehicle decals, printing, car repair, furniture and data entry services, including web page development, call Peter McDonald at 271-1875.

People and businesses looking for work - vocational rehabilitation, job training programs should call **NH Employment Security** at 1-800-852-3400.

NH Department of Environmental Services has available 20% grants for water/waste water projects and landfill closure projects, revolving loans for water/waste water and landfill closure, and also money for Household Waste Collection days call 271-2905. State Revolving Loans has available around 35 to 50 million dollars (\$35,000,000 to \$50,000,000) per year. For information call 271-3505.

Oil Funds – There are five petroleum funds which cover: oil spill cleanup and emergency response; reimbursement for cleanup by owners of: motor fuel underground and above ground tanks; heating oil facilities (primary home owners); and, motor oil storage facilities (service stations and automobile dealers). For information call 271-3644. Further, there is a municipal grant fund for construction of used oil collection facilities and operator training. For information call 271-2942.

Household Hazardous Waste Collection Days – Annual grants to cities and towns for collection of household hazardous waste provide dollar for dollar matching funds up to a total of 50% of the costs incurred. For further information call 271-2047.

NH Health & Human Services Department has numerous divisions, providing a variety of services and assistance . . . mental health, public health, children and youth, etc. All of these may be obtained by calling 1-800-852-3345.

All of your New Hampshire State Government can be accessed by the general phone number at 271-1110 and through the State Webster Internet <http://www.state.nh.us>. Your New Hampshire Government is at your service, please call my office anytime I can be of help. (271-3632 and e-mail: rburton@gov.state.nh.us)



GRAFTON COUNTY
Senior Citizens
COUNCIL

P.O. Box 433 • Lebanon, NH 03766-0433 • 603 / 448-4897 • Fax: 603 / 448-3906

**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
ANNUAL REPORT 1998**

Bristol Area Senior Services
PO Box 266, Bristol, NH 03222
Rita McGrail

744-8395
744-8395 (fax)

Haverhill Area Senior Services
PO Box 298, Woodsville, NH 03785
Deborah Foster, Coordinator

747-2569
747-2569 (fax)

Linwood Area Senior Services
PO Box 461, Lincoln, NH 03251
Joan Bartlett, Coordinator

745-4705

Littleton Area Senior Center
PO Box 98, Littleton, NH 03561
Madeline Markle, Director

444-6050
444-1612 (fax)

Mascoma Area Senior Center
PO Box 210, Canaan, NH 03741
Dana Michalovic, Director

523-4333
523-4334 (fax)

Orford Area Senior Services
PO Box 98, Orford, NH 03777
Mimi Aarens, Coordinator

353-9107

Plymouth Regional Senior Center
PO Box 478, Plymouth, NH 03264
Cecelia VanLoon, Director

536-1204
536-2090 (fax)

Upper Valley Senior Center
PO Box 433, Lebanon, NH 03766
Barbara Henzel, Director

448-4213
448-3906 (fax)

RSVP of Upper Valley & White Mts.
PO Box 433, Lebanon, NH 03766
Edith Celley, Director

448-1825
448-3906 (fax)

Grafton County Senior Citizens Council, Inc. provides programs and services which support the health and well being of our older citizens and assist them to remain independent in their own homes and communities for as long as possible. Through eight locations throughout the County, including Plymouth, Bristol, Canaan, Lebanon, Orford, Haverhill, Littleton and Lincoln, older adults and their families are able to make use of community based long term care services such as home delivered meals, senior dining room programs, transportation, care management services, information and referral, educational programs, adult day care, chore/home repair services, recreation and opportunities to be of service to the community through volunteering.

During 1998, 128 older residents of Lincoln were able to make use of one or more of GCSCC's services, offered through the Linwood Senior Services. These individuals enjoyed 1,430 balanced meals in the company of friends in a senior dining room, received 2,509 hot, nourishing meals delivered to their homes by caring volunteers, were transported to health care providers or other community resources on 3,040 occasions by our lift-equipped buses, and found opportunities to put their talents and skills to work for a better community through 425 hours of volunteer service. The cost to provide these services for Lincoln residents in 1998 was \$43,563.26.

Community based services provided by GCSCC and its many volunteers for older residents of Lincoln were often important to their efforts to remain in their own homes and out of institutional care despite chronic health problems and increasing physical frailty, saving tax dollars and contributing to the quality of life of our older friends and neighbors. As our population grows older, such support becomes ever more critical.

GCSCC very much appreciates the support of the Lincoln community for services which enhance the independence and dignity of our older citizens and assists them to meet the challenges of aging in place.

Carol W. Dustin
Executive Director

Grafton County Senior Citizens Council, Inc.

Statistics for the Town of Lincoln

October 1, 1997 to September 30, 1998

During the fiscal year, GCSCC served 128 Lincoln residents (out of 257 residents over 60, 1990 Census).

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	<u>x</u>	<u>Unit (1) Cost</u>	<u>=</u>	<u>Total Cost of Service</u>
Congregate/Home Delivered	Meals	3,939	x	\$5.14	\$	20,246.46
Transportation	Trips	3,040	x	\$7.67	\$	23,316.80
Adult Day Service	Hours	0	x	\$3.86	\$	0.00
Social Services	Half-hours	0	x	15.78	\$	0.00

Number of Lincoln volunteers: 12. Number of Volunteer Hours: 425

GCSCC cost to provide services for Lincoln residents only	\$	<u>43,563.26</u>
Request for Senior Services for 1998	\$	2,652.00
Received from Town of Lincoln for 1998	\$	2,652.00
Request for Senior Services for 1999	\$	<u>2,730.00</u>

NOTE:

1. Unit cost form Audit Report for October 1, 1997 to September 30, 1998
2. Services were funded by: Federal and State programs 44%, Municipalities, Grants & Contracts, County and United way 14%, Contributions 19%, In-Kind donations 19%, Other 2%, Friends of GCSCC 2%.

COMPARATIVE INFORMATION

From Audited Financial Statement for GCSCC
Fiscal Years 1997-1998

October 1 - September 30

UNITS OF SERVICE PROVIDED

	<u>FY 1997</u>	<u>FY 1998</u>
Dining Room Meals	67,025	67,204
Home Delivered Meals	109,253	109,789
Transportation (Trips)	37,696	37,622
Adult Day Service (Hours)	12,910	10,373
Social Services (1/2 Hours)	9,073	9,022

UNITS OF SERVICE COSTS

	<u>FY 1997</u>	<u>FY 1998</u>
Congregate/Home Delivered Meals	\$ 4.90	\$ 5.14
Transportation (Trips)	7.01	7.67
Adult Day Service	3.11	3.86
Social Services	12.75	15.78

For all units based on Audit Report, October 1, 1997 to September 30, 1998

UNH COOPERATIVE EXTENSION--GRAFTON COUNTY--ANNUAL REPORT

UNH Cooperative Extension is a unique partnership among the Federal, State and County Governments. They provide the funding and support for this major educational outreach component of the University of New Hampshire with an Extension Office in each New Hampshire county and campus-based subject matter specialists who serve the whole state.

Here in Grafton County the office is located on Route 10 in North Haverhill in the Grafton County Courthouse. We are open from 8 AM until 4 PM Monday through Friday.

Our education programs are designed to respond to the local needs of county residents through the direction and support of an advisory council from throughout the county. We are currently focusing our efforts on:

- ▶ Dairy and Pasture Management
- ▶ Agriculture Profitability and Nutrient Management
- ▶ Forest & Wildlife Habitat Management and Stewardship
- ▶ Nutrition, Food Safety, Parenting and Family Financial Management
- ▶ Positive Youth Development
- ▶ Water Quality Education
- ▶ Improving Community Decision Making
- ▶ After-School Programs

The Extension Staff works out of the North Haverhill office but we travel to all areas of the county. Information and education are presented through phone calls, farm/office/home/agency visits, the media, workshops and educational series. In addition, volunteers expand our efforts through the Master Gardeners Program, 4H Club/Project/Organizational leaders, Stewardship Coverts and Family Focus Volunteers that teach parenting education. Our work is supported by an office staff of three that provide expertise and the front line communication with residents.

Here are ways that residents in the town of Lincoln benefitted from UNH Cooperative Extension during the past year...Received the bi-monthly newsletter Extension Connection; parents received the monthly newsletters Cradle Crier and Toddler Tales chronicling their child's development; consumer calls on water quality issues; residents attended a pond clinic; financial education for senior citizens; soil tests and consumer lawn & garden calls; nutrition education for young mothers.

You can reach us: by phone--787-6944; fax--787-2009; email: cegrifton@unhce.unh.edu;; at our office in North Haverhill; or through our UNHCE Web site <http://ceinfo.unh.edu>.

We see our job to provide residents of Grafton County with the education and information they need to make informed decisions that strengthen youth and families, sustain natural resources and improve the economy.

Respectfully submitted: Deborah B. Maes, Extension Educator and County Office Administrator.

**1998 Report of Services
North Country Home Health Agency, Inc.**

Town of Lincoln

Each year, home health care plays a larger role in providing community-based health care services and programs. Increasing numbers of people prefer to receive their health, medical and supportive care and services outside the hospital or nursing home. These people include seniors who need help to stay in their own homes, adults who are caring for aging relatives, young people with chronic illnesses and people of all ages who are discharged following always briefer hospital stays.

North Country Home Health Agency (NCHHA) nurses, therapists, aides, homemakers and companions assist people who are recuperating from surgery, individuals coping with chronic illnesses and families and community members caring for loved ones and friends. Expensive hospital stays are reduced, moves to nursing homes are eliminated or delayed and families are supported through the competent and comprehensive care provided by NCHHA staff. By attending to the needs of the uninsured and under-insured, NCHHA is helping contain town and county health care expenses.

In 1998, NCHHA, like other low-cost and efficient home care agencies, was faced with severe reductions in Medicare reimbursements. Our greatest challenge became addressing our priority to provide essential services to all, regardless of their ability to pay. Thanks to town support, county and state grants, individual donations, and a modest reserve fund, NCHHA continues its 27-year tradition of responding to the home health care needs of North Country residents.

Explanation of Services:

Skilled services - shorter hospital stays and new technology allow many treatments to be done in the home, provided and administered by skilled professionals, such as nurses and therapists.

Supportive Services - Home health aides, homemakers, and companions ensure ill and disabled people can live in healthy households, have clean clothes, nutritious meals and help in their daily lives.

Hospice - a holistic, family-supportive, medically directed, team-oriented program that seeks to treat and comfort individuals and families coping with terminal illnesses.

Community Education - an essential element of home health care's success is the emphasis on education, giving individuals and families the knowledge necessary to actively participate in their care. This approach is duplicated in the wider community through educational programs and health screenings.

Services provided to residents of the Town of Lincoln in 1998 included 2154 visits by nurses, therapists, aides, homemakers and companions.

Additionally, NCHHA provided 55-health screenings and clinics to the public in 1998. Approximately 1350 individuals participated in these preventive health programs.

North Country Home Health Agency; Supporting You, Alongside Your Family and Physician

Respectfully submitted,

Mary E. Ruppert

Mary E. Ruppert, Executive Director

1998
WHITE MOUNTAIN MENTAL HEALTH AND DEVELOPMENTAL SERVICES
DIRECTOR'S REPORT
Town of Lincoln

Highlights of 1998:

1998 was a year of challenges and achievements for our organization.

We were challenged by decreasing revenues and increasing demands for our mental health services. In these difficult times, the need for our services continues to escalate. More often than we would like, we have been forced to ask people requesting non-emergency services to wait for appointments with our outpatient clinical staff. At any point during the year, approximately 850 people are being seen on an active basis. We are continually striving to offer quality services in a responsive manner at a cost which local families can afford. The contributions of the twenty-two towns we serve are crucial in this effort.

Our developmental services staff also face challenges in continuing to individualize the supports we provide. Making choices regarding one's own life may seem like a basic part of living, but is relatively new to persons with a developmental disability who may have spent much of their lives in an institution where choices were made for them. Assisting individuals in the process of connecting with the community as a unique person with hopes, needs and desires often requires a great deal of patience and creativity.

Our achievements have included obtaining the highest possible level of accreditation, a three year accreditation, from the Commission on the Accreditation of Rehabilitation Facilities (CARF). In its report, CARF commended the agency for our "outstanding program quality". We have also been successful in continuing to offer local services at our three satellite offices in the towns of Woodsville, Lincoln and Lancaster. We have strengthened many partnerships with schools, hospitals, social service agencies and other community services in these towns during the past year, and we greatly appreciate their support, flexibility and cooperation.

Service Statistics:

During 1998, **47 Lincoln residents received 570 hours of service**. These residents were either uninsured or under-insured, and were not able to pay the full cost of services. Our services include:

- 24 hour emergency service
- individual, group and family therapy
- outreach services to severely emotionally disturbed children and their families
- in-home support and treatment to elders
- substance abuse counseling
- experiential, activity based program for adjudicated adolescent boys
- psychiatric assessment and medication
- psychological assessments
- housing, vocational, and case management services to persons with severe mental illness

Thank you for your contribution to our services.

Respectfully Submitted,



Jane C. MacKay LCSW
Area Director

North Country Council at 25 Years
A Letter from the Executive Director

As North Country Council completed its 25th year of operation in 1998, we recalled working with the 279 local boards in the North Country in the completion of over 1300 projects since 1973. Starting as an organization that served five towns in 1973, NCC's membership now encompasses 47 towns, 23 unincorporated places and 2 counties, more political jurisdictions than any other regional planning commission in the state. With this growth in membership, we have seen some extraordinary changes in the last twenty-five years.

In 1973, a first class stamp was 8 cents. A local phone call involved dialing the last four digits of the number on a rotary dial phone. A telephone in a car was the stuff of Dick Tracy. Some of us had photocopy machines, nobody had personal computers yet alone fax machines. A hand held calculator was both a \$100 luxury and a technological marvel.

Hundreds in the North Country worked in shoe and glove factories; many more worked in wood products industries. Employees at Lincoln's paper mill outnumbered workers at Loon Mountain. Ski area operators prayed for natural snow. Snowmobiles were slow, awkward contraptions. A job at a local bank was a lifetime position, and those banks often made loans to established customers on a handshake. General practitioners delivered all the babies in the region; obstetricians and most other specialists were based in Hanover or further south.

Main Streets were dotted with Woolworths and Newberrys. Local dairies left milk in a metal box on your doorstep. Subsidized housing for elderly and families was a novelty. Industrial Parks were in the dream stage. Municipal sewage treatment plants were rudimentary, if they existed at all. At dusk, you could go to the local town dump and watch foraging bears. There were fewer than five master plans in all 51 North Country towns.

There were five traffic lights in the entire 3500 square mile region of the North Country. Except for an isolated section in Littleton, the four lane, 70 mph interstate ended in Lincoln. After 9 p.m., you couldn't buy gas or a cup of coffee north of exit 23. A long distance drive in Coos County after 9:00 p.m. meant utter solitude. Route 115 from Jefferson to Carroll was a trucker's ordeal. Congestion on Route 16 through the Conways was an occasional summertime annoyance.

We had no VCR's, no video stores and no satellite dishes. If we had any TV reception at all, we received channel 8 and a fuzzy channel 3. Few towns were equipped with cable and few of the people in those towns were connected to it. We packed gyms for basketball games and town halls for town meetings. Today, community gatherings are more sparsely attended. We gained ESPN, but we also lost something too.

It seems that, advances in communication and transportation made us less remote from the world but cruelly, they have made us more remote from our own communities. We are now more likely to e-mail someone across the country than we are to have our next door neighbor in for a cup of coffee. Big highways have brought us more visitors. Although they come more frequently, those visitors tend to stay for shorter intervals. Moreover, today's visitors seem to demonstrate less

stewardship of the North Country. When people are less rooted in a place, they are less likely to invest time to make that place better. Yet, the changes and social upheaval we have witnessed cannot be blamed wholly on new technology and infrastructure.

Since 1973, Washington overhauled policies governing banking, energy, environment, international trade and myriad other aspects of our daily life. The impact of new legislation on "community fabric" and local enterprise was deep and far-reaching. Banks and health care providers changed drastically. Some towns sprouted second homes and condominiums while other towns clung tenaciously to mainstay manufacturers and watched those manufacturers decline, disappear or reinvent themselves entirely. Old jobs vanished and new ones emerged. During this time of pervasive economic and social change, NCC helped to write more than 40 master plans with our member towns to guide or limit growth or just to help a town get a handle on its destiny.

The North Country Council is not the same organization it was in 1973, anymore than your town is the same as it was. As your town and its needs changed over the years, our role and response has changed. For example, we will always advocate better roads, rails and trails, but now we endeavor to showcase local landscapes, history and cultural heritage, to get people out of their cars, and to encourage other modes of transportation. Changing times summon new initiatives. Twenty five years ago we worked primarily with municipalities in housing and community planning. Now we also work with social service organizations, health care providers, school districts and non profits to meet new needs. In 1973, our infrastructure work program was focused exclusively on sewer systems, water systems and storm drainage systems, to bring them into compliance with newly established federal regulations. Now, as challenges ranging from solid waste to economic development resist local solutions, our focus has become more regional. In 1999, one of our primary infrastructure goals is to strengthen community, build economic base, supplement our education and health care delivery and encourage a well-informed citizenry by upgrading telecommunication capacity in the region.

The last twenty-five years left NCC with rich legacies. We have an expert knowledge of the North Country and its interface with Concord and Washington. Half of the staff at the Council are North Country natives and the other half have lived here more than half of their lives. Our staff knows what works in the North Country and how to get things done. We have learned to seek incremental improvements through sharing information, evaluating policies, holding forums, building partnerships, linking agencies, informing citizens and state/federal officials, providing technical support and securing funds. Twenty-five years of experience has given us the knowledge and the technology to serve you better. These legacies are the promise of our next twenty-five years of service.

Adolescent Drug and Alcohol Prevention Tools, Inc.
A.D.A.P. T., Inc.

Report for 1998

ADAPT would like to introduce itself to the residents of Thornton, Woodstock, and Lincoln, as an aggressive prevention program for local youth. The foremost goals of ADAPT is to provide affordable alternatives to those participants of our program that help them to realize different activities available to them. Our staff continues to initiate and facilitate programs that use the local-based areas of alternatives, hoping to show youth the sports and activities that can be found in this area of New Hampshire.

We work in the Lin-Wood School as well as the Thornton School year round. In Thornton, there is a free summer program that is available to all three towns. The only cost for this program is for field trips and even that is kept to a minimum. We have added a high school program to the summer and have had students from all three towns attending that. Our programs are directed toward prevention. We encourage those who have already become involved with chemical abuse to become informed with what we do.

After school activities as well as group meeting during the school hours, offer students from all three towns available time for consultations or group activity. Funding for these programs come from Grants, Towns, and Donations. These financial means have provided increased services this past year as the grant amounts have increased. Donated time by several area residents has helped make our program more available to youth. Any and all donations are much appreciated.

Should you have any questions about our program or would like to know more about volunteering or would like a brochure, please feel free to call ADAPT at 745-9092.

Our organization stands for chemical free fun, resistance to substance abuse, and healthy lifestyles. We hope this is what you are seeking for your children.

Respectfully Submitted,

Terry G. Joyce
President, Board of ADAPT



TOWN OF LINCOLN, NEW HAMPSHIRE

Financial Statements

December 31, 1997

and

Independent Auditor's Report

TOWN OF LINCOLN, NEW HAMPSHIRE

FINANCIAL STATEMENTS

December 31, 1997

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Vachon, Clukay & Co., PC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lincoln, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Lincoln, New Hampshire, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of Town officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town officials, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1, the general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

As described in Note 1, the Town has recognized tax revenues of \$201,815 in its General Fund which were not received in cash within sixty days of year end as required by generally accepted accounting principles (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the General Fund balance from \$1,447,351 to \$1,245,536, would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the general purpose financial statements of the omission described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Lincoln, New Hampshire as of December 31, 1997 and the results of its operations and the cash flows of its non-expendable trust funds for the year then ended in accordance with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statement and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Lincoln, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Vachon, Clukay & Co. PC

March 26, 1998

EXHIBIT A
TOWN OF LINCOLN, NEW HAMPSHIRE
 Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1997

	<u>Governmental Fund Types</u>		<u>Fiduciary</u> <u>Fund Types</u>	<u>Account Group</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
	<u>General</u>	<u>Capital</u> <u>Projects</u>	<u>Trust</u> <u>& Agency</u>	<u>General Long-</u> <u>Term Debt</u>	<u>December 31,</u> <u>1997</u>	<u>1996</u>
ASSETS						
Cash and cash equivalents	\$1,807,090	\$149,009	\$944,044		\$2,900,143	\$2,520,833
Investments	247,920		609,655		857,575	711,083
Tax deeded property						14,517
Receivables:						
Taxes, net	354,715				354,715	564,209
Accounts, net						3,560
Due from other governments	88,795	19,858			108,653	33,221
Due from other funds	98,830	16,880	29,575		145,285	261,956
Amount to be provided for retirement of general obligation debt				\$4,168,788	4,168,788	4,392,145
Total Assets	<u>\$2,597,350</u>	<u>\$185,747</u>	<u>\$1,583,274</u>	<u>\$4,168,788</u>	<u>\$8,535,159</u>	<u>\$8,501,524</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$116,966				\$116,966	\$52,873
Accrued expenses	927		\$4,443		5,370	2,846
Escrow Deposits	37,725				37,725	13,374
Due to other governments	947,926				947,926	896,717
Due to other funds	46,455	\$19,858	78,972		145,285	261,956
General obligation debt payable				\$4,168,788	4,168,788	4,392,145
Total Liabilities	<u>1,149,999</u>	<u>19,858</u>	<u>83,415</u>	<u>4,168,788</u>	<u>5,422,060</u>	<u>5,619,911</u>
Fund Balances:						
Reserved for endowments			27,658		27,658	24,258
Unreserved:						
Designated	244,740		1,468,826		1,713,566	1,540,036
Undesignated	<u>1,202,611</u>	<u>165,889</u>	<u>3,375</u>		<u>1,371,875</u>	<u>1,317,319</u>
Total Fund Balances	<u>1,447,351</u>	<u>165,889</u>	<u>1,499,859</u>		<u>3,113,099</u>	<u>2,881,613</u>
Total Liabilities and Fund Balances	<u>\$2,597,350</u>	<u>\$185,747</u>	<u>\$1,583,274</u>	<u>\$4,168,788</u>	<u>\$8,535,159</u>	<u>\$8,501,524</u>

See notes to financial statements

EXHIBIT B

TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Fund Types and Similar Trust Funds

For the Year Ended December 31, 1997

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>	
				For the Years Ended	
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trusts</u>	<u>1997</u>	<u>1996</u>
Revenues:					
Taxes	\$1,806,954			\$1,806,954	\$2,046,585
Licenses and permits	241,601	\$16,660	\$22,250	280,511	254,940
Intergovernmental revenues	666,589	4,512		671,101	369,779
Charges for service	279,940			279,940	282,111
Miscellaneous revenues	75,531	6,810	65,138	147,479	194,997
Total Revenues	<u>3,070,615</u>	<u>27,982</u>	<u>87,388</u>	<u>3,185,985</u>	<u>3,148,412</u>
Expenditures:					
Current:					
General government	442,541			442,541	456,321
Public safety	510,790			510,790	487,732
Highways and streets	236,861			236,861	220,068
Sanitation	361,361			361,361	346,610
Water distribution and treatment	168,393			168,393	172,359
Health	24,939			24,939	28,899
Welfare	8,401			8,401	10,599
Culture and recreation	131,620			131,620	109,344
Debt service	476,062			476,062	515,232
Capital outlay	<u>367,414</u>	<u>4,512</u>	<u>225,570</u>	<u>597,496</u>	<u>732,408</u>
Total Expenditures	<u>2,728,382</u>	<u>4,512</u>	<u>225,570</u>	<u>2,958,464</u>	<u>3,079,572</u>
Excess of Revenues Under Expenditures	<u>342,233</u>	<u>23,470</u>	<u>(138,182)</u>	<u>227,521</u>	<u>68,840</u>
Other Financing Sources (Uses):					
Operating transfers in	137,226		342,334	479,560	331,541
Operating transfers out	<u>(342,334)</u>		<u>(137,226)</u>	<u>(479,560)</u>	<u>(331,541)</u>
Total Other Financing Sources (Uses)-Net	<u>(205,108)</u>		<u>205,108</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	137,125	23,470	66,926	227,521	68,840
Fund Balances - January 1	<u>1,310,227</u>	<u>142,419</u>	<u>1,401,900</u>	<u>2,854,546</u>	<u>2,785,706</u>
Fund Balances - December 31	<u>\$1,447,352</u>	<u>\$165,889</u>	<u>\$1,468,826</u>	<u>\$3,082,067</u>	<u>\$2,854,546</u>

See notes to financial statements

EXHIBIT C
TOWN OF LINCOLN, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual - General Fund
 For the Year Ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,684,711	\$1,806,954	\$122,243
Licenses and permits	195,395	241,601	46,206
Intergovernmental revenues	732,506	666,589	(65,917)
Charges for service	255,838	279,940	24,102
Miscellaneous revenues	65,000	75,531	10,531
Total Revenues	<u>2,933,450</u>	<u>3,070,615</u>	<u>137,165</u>
Expenditures:			
Current:			
General government	544,877	442,541	102,336
Public safety	521,014	510,790	10,224
Highways and streets	246,813	236,861	9,952
Sanitation	354,983	361,361	(6,378)
Water distribution and treatment	166,337	168,393	(2,056)
Health	24,280	24,939	(659)
Welfare	18,000	8,401	9,599
Culture and recreation	131,848	131,620	228
Debt service	501,062	476,062	25,000
Capital outlay	451,119	367,414	83,705
Total Expenditures	<u>2,960,333</u>	<u>2,728,382</u>	<u>231,951</u>
Excess of Revenues Over (Under) Expenditures	<u>(26,883)</u>	<u>342,233</u>	<u>369,116</u>
Other Financing Sources (Uses):			
Operating transfers in	137,226	137,226	
Operating transfers out	<u>(342,439)</u>	<u>(342,334)</u>	<u>105</u>
Total Other Financing Sources (Uses) - Net	<u>(205,213)</u>	<u>(205,108)</u>	<u>105</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(232,096)</u>	<u>137,125</u>	<u>369,221</u>
Fund Balances as restated - January 1	<u>1,310,227</u>	<u>1,310,227</u>	
Fund Balances - December 31	<u>\$1,078,131</u>	<u>\$1,447,352</u>	<u>\$369,221</u>

See notes to financial statements

EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenses and Changes in Fund Balances
 All Non-Expendable Trust Funds
 For the Year Ended December 31, 1997

	Totals (Memorandum Only) For the Years Ended December 31, <u>1997</u> <u>1996</u>	
Operating revenues:		
Investment income	<u>\$566</u>	<u>\$609</u>
Net operating income	566	609
Non-operating revenues:		
Bequests	<u>3,400</u>	<u>3,926</u>
Net income	3,966	4,535
Fund Balances - January 1	<u>27,067</u>	<u>22,532</u>
Fund Balances - December 31	<u><u>\$31,033</u></u>	<u><u>\$27,067</u></u>

EXHIBIT E
TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Cash Flows
 All Non-Expendable Trust Funds
 For the Year Ended December 31, 1997

	Totals (Memorandum Only) For the Years Ended December 31, <u>1997</u> <u>1996</u>	
Cash Provided from Operating Activities:		
Interest on trust investments	<u>\$566</u>	<u>\$609</u>
Cash Provided from Capital and Related Financing Activities:		
Bequests	<u> </u>	<u>2,725</u>
Change in cash and cash equivalents	566	3,334
Cash and cash equivalents, January 1	<u>23,142</u>	<u>19,808</u>
Cash and cash equivalents, December 31	<u><u>\$23,708</u></u>	<u><u>\$23,142</u></u>

See notes to financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 1997

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Lincoln, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Lincoln, New Hampshire (the "Town") was incorporated in 1764. The Town operates under the Town Meeting form of government and performs local governmental functions authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the cash flows of the non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. Accordingly, interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town accounts for the following projects as capital projects funds:

Sewer Tap Fee Fund
Water System Construction Fund

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Trust Funds - Non-expendable trust funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

Agency Funds - Plan assets of the Town's deferred compensation plan are accounted for as an agency fund.

Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town:

General Fixed Asset Account Group - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

General Long-Term Debt Account Group - is used to record the outstanding long-term obligations of the Town.

Basis of Accounting

The accrual basis is used for the non-expendable trust funds. The measurement focus of these funds is the determination of net income, financial position, and cash flows ("capital maintenance" focus).

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose of the project before any amounts will be paid to the Town. Therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they become measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

Budgetary Data

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. Funds may be transferred between operating categories. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. The general fund budget presented for reporting purposes has been reclassified to reflect generally accepted accounting principles as follows:

Total appropriations at March 12, 1997	
Town Meeting	\$3,381,408
Add (Deduct):	
FMHA Grant	27,968
Timing Differences:	
Continuing appropriations January 1, 1997	138,136
Continuing appropriations December 31, 1997	(244,740)
Total General Fund	<u>\$3,302,772</u>

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 1997, the Town applied \$338,700 of its unappropriated fund balance to reduce taxes.

Assets, Liabilities and Fund Equity

Cash and Cash Equivalents - Cash and cash equivalents for the Combined Statement of Cash Flows - All Non-Expendable Trust Funds are defined as cash deposits and cash investments if their maturity dates are within three months from their date of issue.

Investments - Investments held by the Town's Deferred Compensation agency fund are stated at market value as of December 31, 1997.

Taxes Receivable - Taxes levied during 1997 and prior and uncollected at December 31, 1997 are recorded as receivables net of reserves for estimated uncollectibles of \$4,240.

Due to Other Governments - At December 31, 1997, the balance of the property tax appropriation due to the Lincoln-Woodstock School District was \$947,926.

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

Residual Equity Transfers - During the year the Pollard Road Water Main and the Water System Construction Capital Projects Funds were discontinued. Disposition of remaining balances were accounted for through residual equity transfers.

Revenues, Expenditures and Expenses

Property Taxes - Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$306,486,864 as of April 1, 1997) and were due in two installments on July 1 and December 1. Taxes paid after the due dates accrue interest at 12% per annum. Current collections for the period ended December 31, 1997 were 92% of the tax levy.

The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. Taxes appropriated during the year were \$2,040,926 and \$495,705 for the Lincoln-Woodstock School District and Grafton County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes within ten months of the year end for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

The net 1997 receivables expected to be collected subsequent to March 1, 1998 of \$201,815 have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3), which would reduce undesignated General Fund balance from \$1,202,611 to \$1,000,796 could make these financial statements misleading, due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 2000. Prior history indicates that substantially all overdue taxes are paid before this date.

Compensated Absences - The Town does not accrue vested accumulated unpaid vacation or sick leave as is required by generally accepted accounting principles, but provides for compensated absences on a "pay as you go" basis. Amounts of vested compensated absences are immaterial to these financial statements.

NOTE 2--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 1997, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA-PLIT) and the New Hampshire Worker's Compensation Fund. The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as "Risk Pools" in accordance with generally accepted accounting principles.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1997

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Generally accepted accounting principles require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years.

Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 1997.

New Hampshire Municipal Association Property-Liability Insurance Trust, Inc.

The NHMA-PLIT is a Trust organized to provide certain property and liability insurance coverages to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the NHMA-PLIT, the Town of Lincoln shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The program includes a Self Insured Retention from which is paid up to \$500,000 for each and every covered property, crime, and/or liability loss that exceeds \$1,000.

New Hampshire Worker's Compensation Fund

The Compensation Fund was organized to provide statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

NOTE 3--CASH AND CASH EQUIVALENTS

The Town's cash management policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. Deposits are limited to demand deposits, money market accounts, certificates of deposit, and overnight repurchase agreements in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

At year end, the carrying amount of the Town's deposits was \$2,900,143 and the bank balance was \$2,923,551. The bank balance was covered by federal depository insurance or collateralized.

The Town's recorded investments in the New Hampshire Public Deposit Investment Pool and the ICMA Retirement Corporation, with a book and market value of \$853,132 and \$4,443 respectively, are not investment securities and, as such, are not categorized by risk.

TOWN OF LINCOLN, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1997

NOTE 4--DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety and general employees are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the year ended December 31, 1997 were 2.73% and 3.39% of covered payroll for police officers and general employees, respectively. The Town contributes 65% of the employer cost for public safety officers employed by the Town and the state contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits (GASB Statement #24) contributed by the State of New Hampshire have not been recognized as amounts are not material to the financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 1997, 1996, and 1995 were \$24,638, \$21,092, and \$18,425, respectively, equal to the required contributions for each year.

Deferred Compensation Plan

Certain Town employees participate in a separate deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary which is not available to them until termination, retirement, death or unforeseen emergency. All amounts of compensation deferred under the plan and income attributable to those amounts remain the property of the Town until made available to covered employees. Participant's rights are equal to general creditors of the Town. Plan assets are accounted for in the Deferred Compensation Agency Fund.

NOTE 5--DEBT

General obligation debt is a direct obligation of the Town, for which its full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the Town.

Changes in Long-Term Debt - The following is a summary of debt transactions of the Town for the year ended December 31, 1997:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1997

Debt Payable - January 1, 1997	\$4,392,145
Debt Retired	(223,357)
Debt Payable - December 31, 1997	<u>\$4,168,788</u>

General Long-Term Debt - Debt payable at December 31, 1997 consists of the following General Obligation issues:

\$200,000 - 1983 Water serial Notes due in annual installments of \$10,000 through July 15, 1998; interest at 6.2% to 9.7%	\$10,000
\$250,000 - 1985 Water Project Bonds due in annual installments of \$15,000 through February 15, 2000; interest at 8.12% to 9.00%	45,000
\$600,000 - 1987 Sewage Treatment Facility Notes due in annual installments of \$40,000 through July 15, 2002; interest at 5.4% to 8.1%	200,000
\$275,000 - 1987 Incinerator Bonds due in annual installments of \$20,000 through January 15, 1998 decreasing to \$15,000 through January 15, 2003; interest at 5.9% to 8.1%	95,000
\$1,510,000 - 1988 Capital Improvement Bonds due in annual installments of \$75,000 through January 15, 2009; interest at 7.5% to 7.82%	900,000
\$3,180,800 - 1993 Water Treatment Bonds due in semiannual installments of \$105,841, including interest at 5.0%, through October 9, 2020 decreasing to \$103,490 on April 9, 2021, \$20,755 on October 9, 2021, and \$20,099 on April 9, 2022	2,918,788
	<u>\$4,168,788</u>

Summary of Debt Service Requirements to Maturity - The annual requirements to amortize all debt outstanding as of December 31, 1997, including interest of \$2,585,401 are as follows:

<u>Year Ended December 31,</u>	<u>General Obligation Debt Payable</u>
1998	\$463,760
1999	436,750
2000	425,669
2001	400,092
2002	390,087
2003-2007	1,579,892
2008-2012	1,220,140
2013-2017	1,058,410
2018-2022	779,389
	<u>\$6,754,189</u>

The State of New Hampshire annually reimburses the Town for a portion of its water and sewer related debt service. During 1997, reimbursements by the State were \$52,577 and \$29,171 for water and sewer, respectively.

TOWN OF LINCOLN, NEW HAMPSHIRE**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1997

Authorized and Unissued Debt - Long-term debt authorized and unissued at December 31, 1997 is as follows:

<u>Purpose</u>	<u>Amount</u>
Sewer (1979)	\$70,000
Sewer Treatment Facility (1987)	700,000
Water System Construction (1991)	219,200
	<u>\$989,200</u>

NOTE 6--INTERFUND BALANCES

Interfund receivables/payables at December 31, 1997 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$98,830	\$46,455
Capital Projects Funds:		
Sewer Tap Fee Fund	16,880	
Water System Construction Fund		19,858
Trust and Agency Funds:		
Expendable Trust Funds	22,250	78,972
Non-Expendable Trust Funds	7,325	
Total	<u>\$145,285</u>	<u>\$145,285</u>

NOTE 7--RESERVED FOR ENDOWMENTS

The principal amounts of all non-expendable trust funds are restricted in that only income earned may be expended. Principal and income balances at December 31, 1997 were as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	<u>\$27,658</u>	<u>\$3,375</u>	<u>\$31,033</u>

NOTE 8--DESIGNATED FUND BALANCE***General Fund***

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are as follows:

Engineering and Planning	\$80,043
Loon Mt. Bridge Repair	19,055
Whitewater Facility Removal	18,267
Planning Board Capital Expenditure	550
Outdoor Recreation Grounds Improvement	2,314

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1997

Alternative Transportation Route	53,400
Unexpended Highway Block Grant	71,111
	<u>\$244,740</u>

Expendable Trust Funds

Expendable Trust Funds at December 31, 1997, are as follows:

Water Tap Fee Fund - 1987	\$345,370
Revaluation - 1989	23,097
Fire Truck - 1989	102,733
Town Building - 1989	618,116
Public Works Vehicle - 1989	37,208
Community Building - 1990	87,535
Library Building - 1991	1,401
Road and Street Reconstruction - 1994	110,938
Police Department Equipment - 1995	9,892
Water System Rehabilitation - 1995	24,218
Sewer System Rehabilitation - 1995	70,816
Library - 1997	16,381
Ballfield - 1997	20,117
Incinerator - 1997	1,004
	<u>\$1,468,826</u>

NOTE 9--MAJOR TAXPAYERS

The following are the five major taxpayers as they relate to the 1997 assessed property valuation of \$306,486,864:

<u>Taxpayer</u>	<u>1997 Property Valuation</u>	<u>Percentage of Total Valuation</u>
Loon Mountain Recreation Corp.	\$22,219,930	7.25%
Lincoln Inn Associates	4,259,700	1.39%
Lincoln Mill Associates	4,124,200	1.35%
Village Lodge Condominium Unit Owner's Assoc.	3,644,000	1.19%
Framatome, Inc.	1,932,600	.63%

SCHEDULE 1
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet - All Capital Projects Funds
December 31, 1997

	Sewer Tap Fee <u>Fund</u>	Water System Construction <u>Fund</u>	Combining <u>Total</u>
ASSETS			
Cash and cash equivalents	\$148,818	\$191	\$149,009
Intergovernmental receivable		19,858	19,858
Due from other funds	16,880		16,880
Total Assets	<u>\$165,698</u>	<u>\$20,049</u>	<u>\$185,747</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds		\$19,858	\$19,858
Total Liabilities		<u>19,858</u>	<u>19,858</u>
Fund Balances:			
Unreserved:			
Undesignated	<u>\$165,698</u>	<u>191</u>	<u>165,889</u>
Total Fund Balances	<u>165,698</u>	<u>191</u>	<u>165,889</u>
Total Liabilities and Fund Balances	<u>\$165,698</u>	<u>\$20,049</u>	<u>\$185,747</u>

SCHEDULE 2

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Capital Projects Funds

For the Year Ended December 31, 1997

	Sewer Tap Fee Fund	Water System Construction Fund	Combining Total
Revenues:			
Licenses and permits	\$16,660		\$16,660
Intergovernmental revenues		\$4,512	4,512
Miscellaneous revenues	6,619	191	6,810
Total Revenues	<u>23,279</u>	<u>4,703</u>	<u>27,982</u>
Expenditures:			
Capital outlay		4,512	4,512
Total Expenditures		<u>4,512</u>	<u>4,512</u>
Excess of Revenues Over Expenditures	23,279	191	23,470
Fund Balances - January 1	<u>142,419</u>		<u>142,419</u>
Fund Balances - December 31	<u>\$165,698</u>	<u>\$191</u>	<u>\$165,889</u>

SCHEDULE 3
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet - All Trust and Agency Funds
December 31, 1997

	Expendable <u>Trust Funds</u>	Non- expendable <u>Trust Funds</u>	Deferred Compensation <u>Agency Fund</u>	Combining <u>Total</u>
ASSETS				
Cash and cash equivalents	\$920,336	\$23,708		\$944,044
Investments	605,212		\$4,443	609,655
Due from other funds	22,250	7,325		29,575
Total Assets	<u>\$1,547,798</u>	<u>\$31,033</u>	<u>\$4,443</u>	<u>\$1,583,274</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accrued expenses			\$4,443	\$4,443
Due to other funds	78,972			78,972
Total Liabilities	<u>78,972</u>		<u>4,443</u>	<u>83,415</u>
Fund Balances:				
Reserved for endowments		\$27,658		27,658
Unreserved:				
Designated	1,468,826			1,468,826
Undesignated		3,375		3,375
Total Fund Balances	<u>1,468,826</u>	<u>31,033</u>		<u>1,499,859</u>
Total Liabilities and Fund Balances	<u>\$1,547,798</u>	<u>\$31,033</u>	<u>\$4,443</u>	<u>\$1,583,274</u>

SCHEDULE 4
TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Expendable Trust Funds

For the Year Ended December 31, 1997

	Water Tap Fee Fund	Library Building	Town Building	Fire Truck and Truck Equipment	Revaluation	Public Works Vehicles	Recreation Building	Water System Rehabilitation	Sewer System Rehabilitation	Police Dept Equipment	Road and Street Re- construction	Incinerator Closeout	Ballfields	Library Technology	Combining Total
Revenues:															
Intergovernmental revenues	\$22,250														\$22,250
Licenses and permits	17,074	\$1,401	\$30,887	\$3,110	\$2,328	\$687	\$3,466	\$658	\$404	\$317	4,685	\$4	\$117		65,138
Miscellaneous revenues	39,324	1,401	30,887	3,110	2,328	687	3,466	658	404	317	4,685	4	117		87,388
Total Revenues															
Expenditures:															
Capital outlay			12,674		36,842				7,157	34,534	65,913			\$5,337	225,570
Excess of Revenues Over (Under) Expenditures	39,324	1,401	18,213	3,110	(34,514)	687	3,466	(62,455)	(6,753)	(34,217)	(61,228)	4	117	(5,337)	(138,182)
Other Financing Sources (Uses)															
Operating transfers in			15,000	20,000	5,000	10,000	10,000	65,000	72,000	33,721	68,895	1,000	20,000	21,718	342,334
Operating transfers out	(137,226)														(137,226)
Total Other Financing Sources (Uses)	(137,226)		15,000	20,000	5,000	10,000	10,000	65,000	72,000	33,721	68,895	1,000	20,000	21,718	205,108
Excess of Revenues and Other Sources Over (Under)	(97,902)	1,401	33,213	23,110	(29,514)	10,687	13,466	2,545	65,247	(496)	7,667	1,004	20,117	16,381	66,926
Expenditures and Other Uses															
Fund Balances - January 1	443,272		584,903	79,623	52,611	26,521	74,069	21,673	5,569	10,388	103,271				1,401,900
Fund Balances - December 31	\$345,370	\$1,401	\$618,116	\$102,733	\$23,097	\$37,208	\$87,535	\$24,218	\$70,816	\$9,892	\$110,938	\$1,004	\$20,117	\$16,381	\$1,468,826

SCHEDULE 5
TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund

For the Year Ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Taxes:			
Property taxes	\$1,618,211	\$1,746,525	\$128,314
Yield taxes	1,500	1,661	161
Interest and penalties	65,000	58,768	(6,232)
Total Taxes	<u>1,684,711</u>	<u>1,806,954</u>	<u>122,243</u>
Licenses and Permits:			
Motor vehicle permit fees	150,000	198,042	48,042
Other permits and fees	45,395	43,559	(1,836)
Total Licenses and Permits	<u>195,395</u>	<u>241,601</u>	<u>46,206</u>
Intergovernmental Revenues:			
State shared revenues	105,109	105,109	
Highway block grant	21,005	21,005	
Meal & rooms tax distribution	14,603	14,618	15
State and federal forest land	57,635	52,739	(4,896)
State Aid water pollution	29,171	29,171	
FEMA grant	342,125	304,338	(37,787)
Rural Development grant	27,968	27,968	
Railroad tax	3,744	2,876	(868)
Library grant	21,718		(21,718)
National forest patrol		1,839	1,839
Ash Landfill grant	56,851	54,349	(2,502)
Water filtration grant	52,577	52,577	
Total Intergovernmental Revenues	<u>732,506</u>	<u>666,589</u>	<u>(65,917)</u>
Charges for Service:			
Income from departments	<u>255,838</u>	<u>279,940</u>	<u>24,102</u>
Miscellaneous Revenues:			
Interest on deposits	35,000	53,963	18,963
Sale of town property	30,000	21,568	(8,432)
Total Miscellaneous Revenues	<u>65,000</u>	<u>75,531</u>	<u>10,531</u>
Total Revenues	<u>2,933,450</u>	<u>3,070,615</u>	<u>137,165</u>
OTHER FINANCING SOURCES:			
Operating Transfers In:			
Expendable Trust Fund	<u>137,226</u>	<u>137,226</u>	
Total Other Financing Sources	<u>137,226</u>	<u>137,226</u>	
Total Revenues and Other Financing Sources	<u>\$3,070,676</u>	<u>\$3,207,841</u>	<u>\$137,165</u>

SCHEDULE 6

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund

For the Year Ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
General Government:			
Executive	\$138,359	\$132,096	\$6,263
Election, registration vital statistics	900	372	528
Legal expenses	15,000	18,449	(3,449)
Personnel administration	200,300	220,804	(20,504)
Planning and zoning	8,610	6,811	1,799
General government buildings	18,800	15,199	3,601
Cemeteries	7,408	6,714	694
Insurance	80,500	42,096	38,404
Contingency	75,000		75,000
Total General Government	<u>544,877</u>	<u>442,541</u>	<u>102,336</u>
Public Safety:			
Police	480,268	477,651	2,617
Fire	35,071	30,938	4,133
Emergency management	5,675	2,201	3,474
Total Public Safety	<u>521,014</u>	<u>510,790</u>	<u>10,224</u>
Highways and Streets:			
Highways and streets	209,813	201,850	7,963
Street lights	37,000	35,011	1,989
Total Highways and Streets	<u>246,813</u>	<u>236,861</u>	<u>9,952</u>
Sanitation:			
Solid waste disposal	210,748	205,248	5,500
Sewage collection and disposal	144,235	156,113	(11,878)
Total Sanitation	<u>354,983</u>	<u>361,361</u>	<u>(6,378)</u>
Water Distribution and Treatment	<u>166,337</u>	<u>168,393</u>	<u>(2,056)</u>
Health:			
Pest control	3,650	4,309	(659)
Health agencies and hospitals	20,630	20,630	
Total Health	<u>24,280</u>	<u>24,939</u>	<u>(659)</u>
Welfare:			
General assistance	18,000	8,401	9,599
Total Welfare	<u>18,000</u>	<u>8,401</u>	<u>9,599</u>

SCHEDULE 6
TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund (Continued)

For the Year Ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Culture and Recreation:			
Parks and recreation	79,072	78,917	155
Library	47,201	46,830	371
Patriotic purposes	5,575	5,873	(298)
Total Culture and Recreation	<u>131,848</u>	<u>131,620</u>	<u>228</u>
Debt Service:			
Principal of debt	223,357	223,357	
Interest on long-term	252,705	252,705	
Interest on temporary debt	25,000		25,000
Total Debt Service	<u>501,062</u>	<u>476,062</u>	<u>25,000</u>
Capital Outlay:			
Engineering and planning	16,958	16,958	
Highway construction	4,021	4,021	
Outdoor recreation grounds improvement	722	722	
Planning Board	10,450	10,450	
Lagoon outfall relocation	391,000	307,295	83,705
Water rehabilitation	27,968	27,968	
Total Capital Outlay	<u>451,119</u>	<u>367,414</u>	<u>83,705</u>
Total Expenditures	<u>2,960,333</u>	<u>2,728,382</u>	<u>231,951</u>
Other Financing Uses:			
Transfer to Capital Reserve Funds	342,439	342,334	105
Total Other Financing Uses	<u>342,439</u>	<u>342,334</u>	<u>105</u>
Total Expenditures and Other Financing Uses	<u>\$3,302,772</u>	<u>\$3,070,716</u>	<u>\$232,056</u>

Births Registered in the Town of Lincoln, New Hampshire
for the Year Ending December 31, 1998

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
January 15	Plymouth	Megan Elizabeth O'Hara	Thomas O'Hara	Lydia O'Hara
January 15	Plymouth	Daniel James O'Hara	Thomas O'Hara	Lydia O'Hara
February 19	Littleton	Nathaniel Allen Strangman	Richard Strangman	Mellie Strangman
April 8	Littleton	Karragen Jane Boyle	Samuel Boyle	Jill-Anne Boyle
April 22	Plymouth	Katherine France Van Houten	James Van Houten	Lori Van Houten
May 19	Littleton	Benjamin Channing Waldo	Channing Waldo	Nan Waldo
June 28	Plymouth	Erin Ethel Lavigne	Ronald Lavigne	Colleen Lavigne
September 2	Plymouth	Jeffrey Parker Clermont	Jeffrey Clermont	Denise Clermont
September 11	Littleton	Bethany Esther Ciarleglio	Vincent Ciarleglio	Louise Ciarleglio
September 21	Littleton	Quinn Celia Murphy	Robert Murphy	Shawna Murphy
September 30	Plymouth	Brian Scott Vance	Brian Vance	Mandy Vance
October 11	Laconia	Tori Francis Caron	Ronald Caron	Marleen Caron
December 25	Littleton	Natalee Simonne Savoy	Richard Savoy	Jennifer Savoy

Marriages Registered in the Town of Lincoln, New Hampshire
for the Year Ending December 31, 1998

Date of Marriage	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage
June 27	Jerry M. Larue Deborah L. Stratton	Lincoln, New Hampshire North Woodstock, New Hampshire
July 11	Kevin Durrell Pamela L. Grantz	Lincoln, New Hampshire Lincoln, New Hampshire
July 18	Wayne A. Wright Jean E. Copeland	Lincoln, New Hampshire Lincoln, New Hampshire
September 12	Robert E. Beaumier Tracy L. Philbrook	Lincoln, New Hampshire Lincoln, New Hampshire
September 13	Thomas H. Mullaney Karen A. Siravo	Duxbury, Massachusetts Lincoln, New Hampshire
September 19	Leo R. Boisoneault Linda R. Weeks	Lincoln, New Hampshire New Market, New Hampshire
October 24	Donald J. Lambert Stacey A. Lavalley	Lincoln, New Hampshire Nashua, New Hampshire

Deaths Registered in the Town of Lincoln, New Hampshire
for the Year Ending December 31, 1998

Date of Death	Place of Death	Decedent's Name	Name of Father	Maiden Name of Mother
January 12	Plymouth	Eileen Smith	William McGee	Helen Ledoux
January 20	Lincoln	Simone H. Dutilly	George Houle	Marie Maclure
January 26	Littleton	Clyde Tewksbury	Rosco Tewksbury	Helen Wheeler
February 11	Littleton	Esther M. Mitten	Bert Avery	Elgena Smith
February 13	Littleton	Max Archambault	John Archambault	Lucinda Hamell
February 18	Plymouth	Carolyn R. Atwood	Ray Corkins	Helen Howard
June 24	Littleton	Lottie L. Goodbout	George Cassidy	Jessie Lamb
June 30	Laconia	Edward A. Clark	Edward Clark	Joyce Avery
July 3	Littleton	Norman B. Lynde	Lester Lynde	Mable Brazier
September 11	Hartford, VT	Joseph C. Gagnon	Rudolph Gagnon	Hattie Larue
September 14	Lebanon	Earl G. Wright	Erville Wright	Mary Bigelow
September 17	Lebanon	Richard E. Jacques	Edward Jacques	Annette Marchand
September 28	Lincoln	Annette B. Jacques	Louis Marchand	Phillomene Hamel
October 21	Lincoln	George A. Lane	Wesley Lane	Ellen Bryant
November 24	Plymouth	Patricia M. Martin	Clarence Martin	Myrtle Webb
December 3	Lincoln	Bernard Dumont	Ovide Dumont	Maria Deblois
December 12	Franconia	Sylvina M. Cloutier	Peter Godbout	Lea Lambert

